PART VII.

BOMBAY LOCAL BOARDS' RULES.

Bombay Castle, 21st November 1884.

Rules (I) made under Sections 51, 52, 53, 54, 60 and 69 (*c*) and (*d*) of the Bombay Local Boards' Act, 1884, for regulating the general administration of Local Funds business throughout the Presidency of Bombay, except Sind,* and (II) under Section 48 (*b*) of the Act for determining the relations between the various local boards in the aforesaid area and the Educational Department in educational matter :—

CONDUCT OF BUSINESS.

At least two general meetings to be held each year.

1. Every district local board shall hold a general meeting for the disposal of general business not less than twice a year, namely once in the month of June and once in the month of November, or if in any district either or both of the said months is or are unsuitable, in such other month or months as shall be approved in this behalf by the Governor in Council.

(Notn. No. 9248, *B. G. G.*, 1884, Pt. I., pp. 1043 to 1093.) (Notn. No. 78, *B. G. G.*, 1885, Pt. I., p. 17.) (Notn. No. 5133, *B. G. G.*, 1885, Pt. I., p. 802.)

Appointment of a Works Committee for:

†2. Every local board shall delegate to a committee, which shall be called "The Works Committee," and shall consist of not less than three members, the duty of inspecting works in progress under such board.

the inspection of works in progress; and

It shall be a standing instruction to the said committee that one or more members thereof shall visit every work in progress at least once in every month: Provided that if the work is being executed for the local board by the Government Executive Engineer, any complaint, observation or suggestion which the committee, on the report of the visiting member or members, may desire to make, shall be communicated by the chairman of the committee, without delay, in writing to the Government Executive Engineer, who shall, to the best of his ability, give effect to the committee's recommendation, unless there is good cause for not doing so.

the discharge of other powers and duties in respect of works.

The local board may delegate to the works committee such other powers and duties as it thinks fit, either generally or with respect to any specified work or works not being executed for the board by the Government Executive Engineer.

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* The Rules for Sind follow these very closely. The points of difference are indicated in the following foot-notes :—

† The following is in Sind substituted for Rule 2 :—Every District Local Board may, and every Táluka Local Board shall, delegate to a committee, which shall be called "The Works Committee," and shall consist of not less than three members, the duty of inspecting works in progress under such Board. (G. N. No. 2107, S. O. G., January to June 1886, Pt. 1-A., p. 32.)

Officer or servant receiving emoluments exceeding Rs. 50 per month not to be punished or discharged except by vote of a majority of the district local board at a meeting.

3.* No officer or servant maintained by a district local board, whose monthly emoluments exceed fifty rupees, shall be punished or dismissed, except upon a majority of votes of members present at a meeting of the said board.

Appeal to lie to the full board against order of a committee for punishing or dismissing an officer or servant receiving emoluments not exceeding Rs. 50 per month.

4.† If a district local board thinks fit to delegate the power of punishing or dismissing officers and servants whose monthly emoluments do not exceed fifty rupees, to a committee, such delegation shall in every case be subject to a right of appeal to the full board; and no appeal from any such officer or servant against an order of the committee punishing or dismissing him shall be disposed of except upon a majority of votes of members present at a meeting of the board.

Grounds of dismissal of an officer or servant and his grounds of defence to be entered in the minute-book.

5.‡ No officer or servant shall be dismissed by a district local board for misconduct unless reasonable opportunity has first of all been given to such officer or servant of explaining and defending his conduct; and, whenever, an officer or servant is dismissed for misconduct by a committee or by a district local board, or any such order of dismissal by a committee is confirmed by a district local board, the grounds of such dismissal or order of confirmation shall be fully set forth in such committee's or board's minutes of proceedings, together with a statement of the grounds of such officer's or servant's defence.

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* The following is in Sind substituted for Rule 3:—The Local Board may delegate to the President the power of appointing any or all servants of the Board and may from time to time cancel such delegation.

No officer or servant maintained by a District Local Board, whose monthly emoluments exceed fifty rupees, shall be punished or dismissed, except upon a majority of votes of members present at a meeting of the said board. (G. N. No. 365, S. O. G., January to June 1887, Pt. I-A., p. 6.

† The following is in Sind substituted for Rule 4:—If a District Local Board thinks fit to delegate the power of punishing or dismissing officers and servants whose monthly emoluments do not exceed fifty rupees to the President, such delegation shall in every case be subject to a right of appeal to the full board; and no appeal from any such officer or servant against an order of the President punishing or dismissing him shall be disposed of except upon a majority of votes of members present at a meeting of the board. (G. N. No. 2107, S. O. G., January to June 1886, Pt. I-A., p. 32.)

‡ The following is in Sind substituted for Rule 5:—No officer or servant shall be dismissed by the President or District Local Board for misconduct unless reasonable opportunity has first of all been given to such officer or servant, of explaining and defending his conduct; and whenever an officer or servant is dismissed for misconduct by the President or District Local Board, or any such order of dismissal by the President is confirmed by a District Local Board, the grounds of such dismissal or order of confirmation shall be fully set forth in such President's or board's minutes of proceedings, together with a statement of the grounds of such officer's or servant's defence. (G. N. No. 2107, S. O. G., January to June 1886, Pt. I-A., p. 32.)

(To be inserted in the margin of Rule No. 8 of the Rules made under Section 69 of the Bombay Local Boards Act, 1884, at page 223 of the Compilation of Rules in force in the Revenue Department.)

Below Rule No. 8 insert the following :

"8A. No táluka local board shall institute or defend a suit or other proceeding in any civil court, without the previous sanction of the district local board to which it is subordinate.

Institution and defence of suits.

[Notification No. 8689, *Bombay Government Gazette*, 1891, Part 1-A, page 160.]

"No such sanction shall be given by a district local board and no suit or other proceeding in a civil court in which a district local board is itself concerned shall be instituted or defended, except under the authority of a resolution of the district local board passed at a general meeting thereof: Provided, however, that a district board may delegate to a committee, of which the President or Vice-president of the board shall be the Chairman, power to sanction the institution or defence of such suits or other proceedings as aforesaid."

Correspondence between local boards to be conducted through their presidents, or secretaries, if any.

6. Correspondence by or with local boards shall be conducted through their respective presidents, or, if any local board appoints a secretary, through such secretary.

Frequent inter-communication to be maintained between district local boards.

7. Every district local board shall maintain frequent communication with the district local boards of the adjacent districts with a view to unity of action and co-operation in all works, services and institutions of general benefit to the several areas subject to the authority of the said boards.

Tenders to be publicly invited before contracts are entered into.

8.* Before any contract for the supply of materials or for the execution of any work is entered into by a local board, tenders shall be publicly invited by advertisement in one or more of the local newspapers, if any, and in such other manner as the board thinks fit, from persons willing to enter into such contract.

Lowest tender to be generally accepted.

The local board shall not bind itself, and shall not be bound to accept the lowest or any tender, but, as a rule, the lowest tender received from a trustworthy person shall be accepted.

ANNUAL BUDGET ESTIMATES.

Form of estimate of revenue and receipts to be furnished to the local boards by the Collector.

9. The return to be furnished by the Collector on or before the 1st October every year under section 53 of the Act, to each local board shall be in the form No. 1 hereto annexed.

The said form is prepared for an entire district, but the return for a táluka shall include only so much as relates to that táluka.

Form of certificate to be furnished by the Collector to the district local board under section 47 of the Act.

10. On the reverse of the return furnished by the Collector under the last preceding rule to the district local board he shall certify, in the form No. 2 hereto annexed, for the purposes of section 47 of the Act, the amount of cess levied or which it is estimated will be levied, as the case may be, in each municipal district and cantonment in the district.

An extract from this certificate shall be sent by the Collector to each municipality and cantonment committee concerned.

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*The following is in Sind substituted for Rule 8:—Before any contract for the supply of materials, or for the execution of any work, the cost of which is estimated to exceed Rs. 2,500, is entered into by a Local Board, tenders shall be publicly invited by advertisement in one or more of the local newspapers, if any, and in such other manner as the board thinks fit, from persons willing to enter into such contract. (G.-N. No. 207, S. O. G., January to June 1886, Pt. I-A., p. 32.)

Copy of Collector's return and certificate to the district local board, to be sent by him to Government Educational Inspector.

11. A copy of the return furnished by the Collector under Rule 9 to the district local board and of the certificate on the reverse thereof shall be forwarded by him simultaneously to the Government Educational Inspector.

Form of statement of distribution of local fund cess to be made by district local board to táluka local boards under Section 53 of the Act.

12. The communication to be made before the 1st of November every year by the district local board, under Section 53 of the Act, to each táluka local board, of the probable amount of the local cess which will be at the disposal of the latter in the next following official year shall be made in the Form No. 3 hereto annexed.

Form of budget estimate to be prepared by local boards.

13. The budget estimate of every local board shall be prepared in the Form No. 4 hereto annexed.

The said form consists of four parts, *viz.* :—

Part I., the General Budget Estimate;

Part II., the Abstract of Estimated Expenditure on Public Works;

Part III., the Detail Estimate of Works of first construction;

Part IV., the Detail Estimate of Repairs.

(Notn. No. 6072, *B. G. G.*, 1886, Pt. I., p. 488.)

District local board to annex a separate educational budget-estimate to the general budget-estimate.

To the district local board's budget-estimate there shall be attached two additional parts, namely Part V., consisting of a Detail Estimate of Tools and Plant, and Part VI which shall be called "The Educational Budget Estimate" and shall show, under the same heads and sub-heads as in Part I., the balance in hand and the revenue and receipts to be devoted to educational purposes and the amounts to be expended on the said purposes.

Budget-estimate to be based on detail estimate.

14. Every item of expenditure entered in the budget-estimate, Part I., shall be based upon a separate detail estimate, which, except in the case of the detail estimates for works and repairs, need not form part of the budget-estimate, but should be filed, for reference, in the records of the board which frames the budget.

Government departmental officers should be freely consulted in preparation of budget-estimates.

15. In preparing their budget-estimates the local boards and their officers should freely consult the Revenue, Educational and other local Government officers with a view to obtaining the fullest possible information on all points connected therewith.

Educational Inspectors to furnish district local boards with statement of necessary charges for primary education.

In order to aid the district local board in framing the educational budget-estimate, Government Educational Inspectors shall, not later than the 1st November, furnish to that board a detailed statement, under the appropriate heads and sub-heads of the budget-estimate, of all revenue and receipts for educational purposes and of all charges which under the orders of Government at the time in force under section 48 (*b*) of the Act, have necessarily to be defrayed by the board on account of primary education, together with full explanations.

Definition of "original works."

16. The following shall be classed in the budget-estimate as works of first construction, and shall be called "original works," *viz.* :—

(*a*) entirely new constructions;
(*b*) additions or alterations to existing works;
(*c*) repairs to buildings or works newly purchased;
(*d*) repairs to buildings or works which are brought into use after being abandoned or which are to be adapted to any new purpose;
(*e*) repairs to buildings or works (not including renewal of earthwork or metalling of roads regularly maintained) which involve an expenditure of more than one-fourth of the original value of such buildings or works;
(*f*) a construction of one description substituted for a construction of some other description, as a tiled for a thatched roof or iron girders for wooden beams.

Definition of "repairs."

17. All repairs, whether ordinary or special, which do not fall within the last preceding rule, shall be classed in the budget-estimate as repairs.

Copies of detailed estimates, &c., required by Section 57 (*b*) of Act, need not accompany copy of budget-estimate to be forwarded to the Collector.

18. The detailed estimates approved by the local board and the plans and estimates prepared or approved by the Government Executive Engineer, which are required by Section 57 (*b*) of the Act to be attached to the budget-estimate, should be attached to the original budget-estimate retained by the local board. Copies of these detailed estimates and plans and estimates need not accompany the copy of the budget-estimate which the president of each local board is required, by section 57 of the Act, to forward to the Collector not later than the 10th December.

Collector to forward budget-estimates to the Accountant General after verification of balances and receipts.

19. On receipt of a copy of each budget-estimate the Collector shall verify the balances and the receipt-side of the estimate, and from the budget-estimates of all the local boards of the district shall cause one general budget for the whole local fund of the district to be prepared in the form (G. N. No. 9463, *B. G. G.*, 1885, p. 103.)

No. 4 hereto annexed, and forward a copy thereof with abstracts showing the details for each local board in time to reach the Accountant General not later than the 20th December.

Educational budget-estimate to be forwarded to the Director of Public Instruction.

He shall also forward a duplicate copy of the district local board's educational budget-estimate, without delay, to the Director of Public Instruction, through the Government Educational Inspector. The Director of Public Instruction shall examine the said budget-estimate with a view to satisfying himself that all the obligatory charges for primary education have been provided for and that the entries on the receipt side are correct, and shall forward the copy thereof to the Accountant General.

District local board to forward extract from its budget-estimate to each táluka local board.

20. Every district local board shall forward to each táluka local board subordinate to it an extract of so much of the district local board's own budget-estimate as shall be necessary to convey to the táluka local board full information of the works, services, &c., to be executed or maintained in the táluka subject to its authority by the district local board.

(G. N. No. 4072, B. G. G., Pt. I., 1886, p. 488.)

Copies of Parts II.—V. of budget-estimate to be forwarded to the Examiner, Public Works Accounts.

20*A*.—A copy of each of the parts II.—V. of each local board's budget-estimate as finally approved and sanctioned, shall be forwarded by the President of the local board to the Examiner, Public Works Accounts, not later than the 15th March.

Government Executive Engineer to be supplied with sanctioned plans and estimates of works which are to be carried out by him.

20*B*.—The sanctioned plans and estimates of works which are to be carried out by the Government Executive Engineer shall be sent to that officer by the President of the local board for which such works are to be executed for information and record in his office.

The Government Executive Engineer will thereupon forward to the Examiner of Public Works Accounts copies of the abstracts of the said estimates.

Revised or supplementary estimates when to be forwarded.

21. A copy of every revised or supplementary estimate of a local board duly approved or sanctioned under the provisions of the Act shall be forwarded by the President of such local board, without delay, to the Collector and a duplicate copy thereof shall be at once forwarded by the Collector to the Accountant General.

(G. N. No. 4072, B. G. G., 1886, p. 489; also G. N. No. 2334, S. O. G., July to December 1336, Pt. I-A., p. 2.)

When any such revised or supplementary estimate provides for any work to be executed by the Government Executive Engineer, the President of the local board shall (as in the case of an original budget-estimate under Rule 20*A*), forward a copy of each of the Parts II., III. and IV., and also, if necessary, of Part V., without delay, to the Examiner,

Public Works Accounts. A copy of the abstract of the sanctioned estimate for each such work shall be supplied to the Examiner by the Government Executive Engineer."

Statement of re-appropriations to be forwarded to the Collector monthly.

22. The statement of re-appropriations required to be sent to the Collector by each local board under section 57 of the Act shall be sent in the first week of each month in the form No. 5 hereto annexed, and a duplicate copy thereof shall be forwarded by the Collector, without delay, to the Accountant General. (G. N. No. 4072, *B. G. G.*, 1886, p. 489: also G. N. No. 2334, S. O. G., July to December 1886, Pt. I-A., p. 2.)

An extract of so much of the statement as relates to works and repairs to be executed by the Government Executive Engineer shall be sent by the president of the local board, in the same form, No. 5, to the Examiner, Public Works Accounts, at the same time that the original statement is sent to the Collector.

Allotments for minor works or charges also to be shown in statement forwarded under last rule.

23. When a lump sum has been provided in a budget-estimate for minor or unforeseen works or charges, the allotments made by the local board from time to time from such sum for any such work or charge shall also be shown in the monthly statement to be forwarded to the Collector and in the extract of the said statement to be sent to the Examiner, Public Works Accounts, under the last preceding rule. Ditto.

Indispensability of budget provision before expenditure is incurred.

24. The approval of an estimate of the cost of a work or service and the provision of funds for the execution or maintenance of that work or service are two entirely distinct proceedings. The mere approval of an estimate does not authorize the outlay of funds on a work or service. Both the approval of the estimate of the cost and provision of funds for the same in a budget-estimate are necessary before a work or service can be commenced.

Exception.

To this rule the only admissible exception is the case of a pressing emergency provided for in section 58 of the Act.

ACCOUNTS.

Where and in what forms to be kept.

Local boards' accounts to be kept in the Government Treasury offices.

25. Accounts of the receipts and expenditure of every local board shall, until further orders, be kept in the Government treasury offices of the district, the cost of the establishment entertained for this purpose being charged to the district local board under section 46 (*c*) of the Act.

*The said establishment shall be distinct from the ordinary establishment of the treasury office and shall be called "the Local Fund Branch of the Treasury office."

Distribution of the accounts between huzúr and táluka treasury offices.

26. The said accounts shall be kept chiefly at the huzúr treasury office.

At the táluka treasuries simple cash books only will be kept, the classified accounts being made up in the local fund branch of the huzúr treasury office.

An extract from the cash-book kept at each táluka treasury shall twice a month be sent to the local fund branch of the huzúr treasury office, accompanied by vouchers and chaláns in original for incorporation in the huzúr local fund accounts.

Accounts to be kept at the huzúr treasury office.

27. In the local fund branch of the huzúr treasury office there shall be kept—

(1) a cash-book to show all receipts and detail all sums paid out of the local fund by cheque;
(2) a classified register of receipts, with a column for each local board in the district;
(3) a similar register of payments.

Petty cash-books to be kept for transactions under paragraph 3 of section 50 of the Act;

28. For each local board a petty cash-book shall be kept in the local fund branch of the treasury office at such local board's head-quarters, distinct from the general cash-book of the board, to show:

(*a*) on the receipt side, every sum received by the local board on a cheque drawn in accordance with the last paragraph of section 50 of the Act, and

(*b*) on the expenditure side, every sum paid out of the monies so received.

and may be kept, if desired, in the local board's office.

If any local board so desires, this petty cash-book may be kept in the local board's office by any officer appointed by the board for this purpose, instead of in the treasury office.

Accounts in what forms to be kept.

29. The aforesaid accounts shall be kept in the standard forms prescribed for treasury accounts, subject to such variations as shall from time to time be directed by the Accountant General for the purpose of adapting them to the system of local fund administration.

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* The following is in Sind substituted for para. 2 of Rule 25:—When separate establishment is entertained for treasury work it shall be distinct from the ordinary establishment of the treasury office, and shall be called "the Local Fund Branch of the Treasury office." (G. N. No. 2107, S. O. G., January to June 1886, Pt. I-A., p. 32).

(To be inserted in the margin of Rule No. 26 of the Rules made under Sections 51, 52, 53 and 69 (*c*) and (*d*) of the Bombay Local Boards Act, 1884, at page 228 of the Compilation of Rules in force in the Revenue Department.)

[Notification No. 1558, *Bombay Government Gazette*, 1892, Part 1-A, pages 25 and 26.]

In No. 26 of the said Rules, for paragraph 3 thereof there shall be substituted the following:

"An extract from the Cash Book kept at each Táluka Treasury shall, on each day on which any transaction in connection with local funds takes place thereat, be sent to the Local Fund branch at the Huzur Treasury Office accompanied by vouchers and chalans in original for incorporation in the Huzúr Local Funds accounts."

The Accountant General shall be competent to direct such other subsidiary accounts or registers to be kept in the local fund branch of any treasury office as he may deem requisite for the purpose of furnishing the local boards with information which they find to be necessary.

Accountant General may direct other subsidiary accounts to be kept.

30. The accounts of a local board kept at the local fund branch of any treasury office shall be open to inspection, at all times during office hours, by any member of the local board or by any person appointed by the local board to inspect the same.

Local board's accounts to be open to inspection of the local board.

The local fund branch of every treasury office shall, at the request of any local board in the district, furnish to such local board, without delay, all such information in local fund account matters as it may be in their power to furnish.

Information regarding local fund accounts to be furnished to local boards by local fund branch of the treasury office whenever required.

Crediting of Revenue and Receipts.

31. The detailed accounts of each item of revenue specified in section 44 of the Act, which is subject to the administration of the Collector or Magistrate of the district, will form part of the Collector's imperial and provincial accounts.

Details of local fund revenues administered by Collector or Magistrate of the district to be shown in the Collector's accounts.

The net proceeds of the collections on account of each such item, together with any proceeds of cattle-pounds ordered to be placed to the credit of the fund by Government under section 1 (*b*) of Act XVIII of 1883,* shall be credited to the local fund monthly under advice from the Collector.

Net proceeds to be credited to local fund monthly.

32. The officer in charge of the Huzúr Government treasury shall furnish to the district local board, at the close of each month, a statement in such form and classified in such detail as the Accountant General from time to time directs, of the amounts to be credited to the district local fund in accordance with the last preceding rule for the month then passed, and the amounts so advised shall be entered in the huzúr office local fund cash-book before it is closed for the month.

Statement of monthly net proceeds of such revenues to be furnished to district local board.

* An Act to amend the Cattle Trespass Act (I of 1871) by empowering Local Governments to transfer functions of District Magistrate or Local Government to local authority and to direct that surplus receipts be credited to local fund.

Sums contributed by Government other than cattle-pound proceeds to be credited according to orders of Government.

33. Every sum ordered by Government to be placed to the credit of the local fund otherwise than under section 1 (*b*) of Act XVIII of 1883 shall be so credited in accordance with the particular orders of Government with regard thereto.

Private contributions to local board to be credited in the huzúr office.

34. Contributions to any local board by private individuals or from other funds should be paid into the Government treasury most conveniently situated for the purpose, and will be credited in the huzúr office local fund cash-book to the local board on whose account they are, respectively, paid in, a separate register being kept showing the amount of such contributions and the purposes for which they are respectively received and the manner in which they are applied.

Expenditure on account of contributions not to be made till receipt of intimation that contributions have been credited.

When any such payment has been made, the officer in charge of the local fund branch of the Huzúr treasury office shall intimate, in writing, to the local board concerned, the receipt of the money, and no expenditure may be incurred by the local board on account of the contribution until such intimation has been received.

Monies received by local boards in execution of the Act to be paid into the treasury and not retained for expenditure.

35. Monies received by any local board in the execution of the Act may not, under any circumstances, be retained for expenditure, but shall be paid daily into the local fund branch of the nearest Government treasury, accompanied in each case by a chalán signed by such member or members of the local board or by such officer thereof as shall be appointed by the local board for this purpose.

Distribution of revenues credited under Rule 31 between the several local boards.

36. The amount to be credited to the local fund monthly in accordance with Rule 31 shall be distributed between the different local boards in the classified register of receipts in conformity with the provision contained in section 45 of the Act, which prescribe by or under the direction of which of the several local boards in a district each portion of the local fund shall be available for expenditure.

Adjustment of credit of local fund cess proceeds according to district local board's decisions under clause (*a*) (5), section 45 of the Act.

In the case of the cess levied under the Bombay Local Funds Act, 1869* the net proceeds of the collections in each táluka shall in the first instance be credited to the local board of that táluka, and as

* In the Sind Rules the words "Sind Local Fund Act, 1865," are substitued for the words "Bombay Local Funds Act, 1869."

(To be inserted in the margin of Rule No. 37 of the Rules made under Sections 51, 52, 53 and 69 (*c*) and (*d*) of the Local Boards Act, 1884, at page 231 of the Compilation of Rules in force in the Revenue Department.)

In No. 37 of the said Rules, for the second paragraph thereof there shall be substituted the following:

[Notification No. 1553, *Bombay Government Gazette*, 1892, Part 251-A, pages and 26.]

"such cheques—

(*a*) shall be issued on the requisition of the Government Executive Engineer accompanied by a report showing the expenditure on each work during the month then passed and the charge for Government establishment, and

(*b*) shall not include any claim other than the above."

In the said Rule No. 37, for all in paragraph 3 thereof after the words "rather less than more" there shall be substituted the following:

"As early as possible after the 31st of March, the Government Executive Engineer shall submit a final requisition and progress report, working out the balance claimed from the District Local Board. The cheque issued for this amount shall be dated the 30th or 31st March preceding, and shall be accounted for in a supplementary cash account to be rendered to the Accountant General."

soon as possible after the district local board has determined, under clause (*a*) (5) of section 45 of the Act, the portion of the said proceeds to be appropriated by it for the purpose described in the said clause, an adjustment shall be made in the classified register of receipts by *plus* and *minus* entries, thus:

	District Local Board.	Táluka Local Board of	Táluka Local Board of	District Total.
Local Fund Cess—				
Net Proceeds...	..	...	...	...
Adjustment as per memo. annexed—				
(1) On account of Education ...	+ ...	— ...	— ...	...
(2) On account of general charges under section 46	+ ...	— ...	— ...	...
(3) On account of through communications, &c., under section 49	+ ...	— ...	— ...	...

Provisions concerning Expenditure.

Cost of works executed by Government Executive Engineer to be paid by local boards by cheque in favour of Government.

37. The costs incurred each month by the Government Executive Engineer in executing works on behalf of any local board, together with the charge payable under paragraph three of section 61 of the Act on account of the Government establishment with whose aid any such work is executed shall be paid by the local board by a cheque drawn in favour of Government on the local fund in the Huzúr Government Treasury.

Monthly requisition to be made by Government Executive Engineer, accompanied by progress report.

Such cheques shall be issued on the requisition of the Government Executive Engineer, accompanied by a progress report showing the expenditure during the month then passed on each work and the charge for Government establishment.

Special provision for the month of March.

For the month of March in each year the said requisition shall be submitted by the Government Executive Engineer before the close of the month and shall be accompanied by a preliminary progress report. The requisition and the cheque issued thereupon shall be for the approximate outlay of the month, rather less than more, leaving the balance to be settled when the accounts of the financial year ending with the 31st March are finally audited.

Government Executive Engineers' accounts of expenditure to be kept under the Government Public Works Department's rules, and

38. Government Executive Engineers shall keep accounts of their expenditure on works executed for any local board in the same forms and subject to the same rules and orders as are applicable in the case of works executed by them for Government.

* The scrutiny and audit of the said accounts shall be conducted by the same officers and in the same manner as in the case of Government Public Works accounts, the charge therefor being fixed by Government from time to time under clause (*c*) of section 46 of the Act.

to be audited like Government Public Works Department accounts.

39. The disbursement of all educational charges within the district, except charges for works, shall be effected through the Government Educational Inspector.

Payment of current educational charges to be made under a letter of credit through the Government Educational Inspector.

For this purpose the Educational Inspector shall submit to the district local board a quarterly statement of the charges to be defrayed during the quarter in accordance with sanctioned rates and the budget provision, and, after examination, the said statement shall be countersigned by the president (or vice-president) and one member of the district local board and endorsed with a letter of credit upon the local fund for payment, on production of proper vouchers, of the amounts therein entered.

40. Every officer of a local board who expends money on behalf of the board on an imprest advance shall keep an Imprest Cash Account in the form No. 6 hereto annexed.

Imprest cash account to be kept by officers who expend from advances.

Claims, Vouchers, Bills.

†41. Every claim against a local board which has to be discharged by such board by cheque shall, in the first place, be examined in the local fund branch of the huzúr or táluka treasury as to its formal and arithmetical correctness, and as to the existence of budget provision and of due authority from the local board for the charge. It shall then be forwarded to the local board for final approval and countersignature by the president (or vice-president).

Claims against local boards to be examined in the local fund account office and approved and countersigned by President.

When a bill has been formally approved, the No. and date of the cheque issued in payment of it shall

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* With reference to para. 2 of No. 38, the following orders have been issued under sections 46 and 60 :—

By the Governor in Council No. 153 A.—175 of 1885, *B. G. G.*, 1885, Pt. I., p. 465.

By the Commissioner in Sind similar orders for Sind Notification No. 1655, S. O. G., January to June 1885, Pt. I., p. 425.

Vide *infra* p. 240.

† The following is in Sind substituted for para. 1 of Rule 14 :— Every claim against a local board which has to be discharged by such board by cheque, shall, in the first place, be examined in the local fund branch of the huzúr or táluka treasury as to its formal and arithmetical correctness, and as to the existence of budget provision and of due authority from the local board for the charge. It shall then be forwarded for final approval and countersignature by the president or vice-president. (G. N. No. 2107, S. O. G., January to June 1886, Pt. I-A., p. 32.)

(To be inserted in the margin of Rule No. 41 of the Rules made under Sections 51, 52, 53 and 69 (*c*) and (*d*) of the Bombay Local Boards Act, 1884, at page 232 of the Compilation of Rules in force in the Revenue Department.)

[Notification No. 1558, *Bombay Government Gazette*, 1892, Part, 1-A, pages 25 and 26.]

In Rule 41, for paragraph 2 thereof there shall be substituted the following :

"When a bill has been formally approved, payment by cheque of the amount thereof shall be noted on the face thereof in the following form, *viz.* :

'Paid.

'Rs. (figures)

'Rupees (words)

'by Cheque No. for Rupees

'Dated

(Signed)

'Vice-President, Local-Board.'

The bill shall then be returned to the Local Fund branch of the Treasury for entry in the accounts and subsequent transmission to the Accountant General or for record as may be necessary."

(To be inserted in the margin of Rule No. 42 of the Rules made under Sections 51, 52, 53 and 69 (*c*) and (*d*) of the Bombay Local Boards Act, 1884, at page 233 of the Compilation of Rules in force in the Revenue Department.)

In No. 42 of the said Rules, for sub-clauses (1), (2) and (3) thereof there shall be substituted the following :

[Notification No. 1558, *Bombay Government Gazette*, 1892, Part 1-A, pages 25 and 26.]

"(1) Except in cases otherwise specially provided for by these rules, bills for all charges incurred by local boards, whether educational, for establishment, contingent or otherwise, shall be prepared in such forms and shall be signed and countersigned by such persons as the Accountant General from time to time directs.

"(2) Claims for sums payable to Government or to Government departments shall be preferred in such form as the Accountant General may prescribe and be supported by an acknowledgment of receipt by the officers preferring the same.

"(3) For payments for labour employed in works a muster-roll shall be kept in form No. 7 hereto annexed bearing acquittances from the persons to whom payment has been made and a certificate that payment has been made to the proper parties signed by the Local Fund subordinates mentioned at the foot of that form and countersigned by a member of the Works Committee or the Vice-President."

be noted thereupon, and it shall then be returned to the local fund branch of the Government treasury for record and entry in the accounts.

Claim must be supported by vouchers.

42. Every claim against a local board must be supported by one or more vouchers as follows :—

(1) for all educational charges and charges for establishment bills similar to those in use for such claims against Government must be made out;

(2) for sums payable to Government or to Government departments the original claim must be supported by an acknowledgment of receipt;

(3) for payments for labour employed on works a muster-roll in form No. 7 hereto annexed must be prepared;

(4) payments to contractors for works must be made on bills in form No. 8 hereto annexed and signed by the officer or servant who has taken the measurements of the work and countersigned by the chairman of the works committee; (G. N. No. 1781, B. G. G., 1885, Pt. I., p. 283.)

Ditto.

(5) payments for materials for works executed by a local board's own employés must be made on bills in form No. 9 hereto annexed and signed by the officer or servant who has received the materials and countersigned by the chairman of the works committee.

(6) when a payment is required to recoup an imprest advance, a copy of the imprest cash account and of the summary annexed thereto must be presented, supported by sub-vouchers prepared in accordance with the foregoing clauses of this rule, or, when nothing in those clauses is applicable, by the payee's receipt and endorsed with a certificate concerning the balance, if any, in hand, in the following form :

	Rs. a. p.
"Local Board's cheques (in favour of self) received and not yet cashed...	
"Currency notes	
"Rupees and half-rupees ...	
"Small silver	
"Copper	
Total Rs. ...	

"certified that the above balance as detailed is actually in my possession.

(Signed)."

Completion certificates requisite for works;

43. To the voucher for the last payment for any work, whether of first construction or of repair, costing over five hundred rupees or, in the case of a road, more than fifty rupees per mile, a completion certificate shall be attached in the form No. 10 hereto annexed.

and may for small works be furnished in the form of a monthly return.

Completion certificates for works not costing more than the above amounts may be furnished in a monthly return, instead of separately, in the form No. 11 hereto annexed.

Completion certificates by whom to be signed.

44. Completion certificates in form No. 10 shall be signed by such members of the local board or by such officer of the local board or such other person as the local board shall direct.

Completion certificates in form No. 11 shall be signed by not less than two members of the works committee.*

In the case of any work, whatever its cost, requiring professional skill or as to which any doubt exists, the local board may require the completion certificate to be signed by the Government Executive Engineer.

In the case of a school building the completion certificate shall be signed by the Government Educational Inspector.

Bills to be presented for sums drawn to recoup advances under para. 3 of Section 50 of the Act.

45. The officer appointed under paragraph three of Section 50 of the Act shall, when he needs to recoup his advance, submit a bill with particulars of all payments he has made up to date for examination and disposal under Rule 41 supported by sub-vouchers prepared in accordance with clauses (1) to (5) of Rule 42, or when nothing in those clauses is applicable, by the payee's receipt.

(Notn. No. 9511, *B. G. G.*, 1885, Pt. I-A., p. 104: also G. N. No. 4834, S. O. G., 1885, t. I-A., p. 19.)

Payment of advances to contractors for works.

45A. A local board may authorize the payment of an advance to a contractor for any work, provided that every such advance be covered by adequate security.

A claim for the payment of any advance so sanctioned must be supported by the receipt of the payee specifying the work for which it is made.

Cheques.

Cheques how to be drawn.

46. Cheques shall be drawn in the form No. 12 hereto annexed.

They must be drawn for the gross amount chargeable in each case to the local fund. When service-fund or other deductions have to be made, they should be detailed on the reverse of the cheque, so that the treasury officer may know how much to pay in cash and what amount to adjust to credit of Government.

Cheque-books how to be made up, and

47. The cheque-forms should be bound in books with counterfoils. Each book should bear a number which should be repeated upon each cheque form contained in it, together with the

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* The following is in Sind substituted for para. 2 of Rule 44:—Completion certificates in Form No. 11 shall be signed by not less than two members of the works committee, or where no such committee has been appointed, by two members of the local board. (G. N. No. 2107, S. O. G., January to June 1886, Pt. I-A., p. 32.)

(To be inserted in the margin of Rule No. 46 of the Rules made under Sections 51, 52, 53 and 69 (*c*) and (*d*) of the Bombay Local Boards Act, 1884, at page 234 of the Compilation of Rules in force in the Revenue Department.)

[Notification No. 1558, *Bombay Government Gazette*, 1892, Part 1-A, pages 25 and 26.]

In No. 46 of the said Rules, all after the words "to the Local Fund" therein shall be cancelled.

After the said Rule No. 46, the following new rule shall be inserted, viz.:

Cheques what to contain.

"46*A*. (1) Every cheque shall specify briefly the claim in respect of which it is issued.

"(2) If the cheque is intended to cover more than a single claim, each claim shall be briefly detailed on the reverse of the cheque.

"(3) No cheque issued in payment of a Government demand to be adjusted at the Treasury or in payment of a grant-in-aid to a municipal or other local fund, shall include the amount of any other claim.

"(4) Deductions to be made on account of service fund or otherwise shall be detailed on the reverse of the cheque in such manner as to inform the Treasury Officer how much he is to pay in cash, and what amount he is to adjust by credit in the Government accounts."

consecutive number of the cheque-form, and the president should notify to the treasury upon which he draws the number of the cheque-book which he from time to time brings into use.

in whose custody to be kept.

The cheque-books should remain under lock and key in the personal custody of the president (or vice-president) who, when relieved, should take a receipt for the correct number of cheques made over to the relieving member.

Register of cheques to be kept, and

48. The president shall cause a register of cheques issued to be maintained giving the number, date and amount of each cheque and in whose favour issued.

to be initialled by treasury officer.

This register should be provided with a column in which the officer in charge of the local fund branch of the treasury office shall note the date of payment under his initials.

Abstract of Accounts.

Form of abstract of accounts required by Section 52 of the Act.

49. The annual abstract of the accounts of each local board, required by Section 52 of the Act to be forwarded by the president to the Collector or other officer appointed by him, shall be in the Form No. 13 hereto annexed and shall be prepared in the local fund branch of the treasury office.

A copy of the district local board's abstract shall be sent by it to each táluka local board subordinate to it, and each táluka local board shall forward a copy of its abstract to the district local board.

Audit.

Audit to be by or under superintendence of the Accountant General.

50. The accounts of every local board shall be examined at least once a year by or under the superintendence of the Accountant General who, unless Government at any time appoint a special auditor, shall be the auditor appointed by Government under Section 60 of the Act.

Audit-reports to be for the financial year.

The audit-report on each local board's accounts required by paragraph three of Section 60 of the Act shall be made annually for the financial year ending on the 31st March and shall be published as soon as convenient after the closing of the accounts for March.

Audit to be partly local and partly by means of monthly accounts.

51. The Accountant General shall conduct the audit of local boards' accounts by means of the local examination prescribed in the last preceding rule and also on a

monthly cash account, which shall be rendered to him in the Form No. 14 hereto annexed.

Monthly accounts to be rendered to the Accountant General by the account office with strict punctuality.

The account shall be prepared in the local fund branch of the huzúr treasury office, and shall be submitted with strict punctuality, so as to be in time to accompany the monthly cash account forwarded to the Accountant General from the huzúr treasury office. It shall be accompanied by the original vouchers on which payments have been made, except in the case of works not executed by the Government Executive Engineer. In the case of such works it shall be accompanied by an abstract prepared in the Form No. 15 hereto annexed, with the certificate therein prescribed duly signed by the officer in charge of the Huzúr treasury and having attached thereto such original vouchers only as are required by the said certificate. The details given in this abstract need not be repeated in the cash account.

(G.N.No.8416, *B.G.G.*,1886, Pt. I-A, p. 104: also G. N. No. 4929, S. O. G., 1886, July to December, Pt. I-A, p. 4.)

Audit of Government Executive Engineer's accounts by Examiner of Public Works Accounts to be accepted as final by Accountant General.

The account for works executed for local boards by the Government Executive Engineer shall be rendered to the Accountant General, after audit, in accordance with Rule 38, by the Examiner of Public Works Accounts, and shall be accepted by the Accountant General as final.

Monthly detailed statement of educational receipts and charges to be rendered to the Government Educational Inspector.

52. To enable the Government Educational Inspector to see that educational receipts are duly brought to account and to supervise and control the disbursement of educational charges effected, in accordance with Rule 39, through him, a monthly detailed statement, in such form as the Director of Public Instruction shall from time to time require, of all educational receipts and charges shall be prepared in the local fund branch of the huzúr treasury office and forwarded, with duplicates of the vouchers for educational charges submitted under the last preceding rule to the Accountant General, to the Government Educational Inspector.

Annual Establishment Returns.

Annual return of establishment entertained by district local board to be forwarded to Accountant General by the Collector on 1st April yearly.

53. On the 1st April of each year, or soon after, the Collector shall obtain from the district local board, in the forms prescribed for similar returns of Government establishments, a statement of the establishment sanctioned by the board under Section 38 of the Act, as the same stood on the 1st April.

Intermediate changes in sanctioned establishment to be communicated.

The district local board shall communicate to the Collector, for the information of the Accountant General, any change made from time to time in the sanctioned schedule of establishment.

(To be inserted in the margin of Rule No. 54 of the Rules made under Section 69 of the Bombay Local Boards Act, 1884, at page 237 of the Compilation of Rules in force in the Revenue Department.)

In the said rule No. 54 after the word "shall" and before the word "obtain" there shall be inserted the following words, viz.:

"unless the total cost of the work as estimated therein does not exceed the Power of sanction exercised by the officer concerned under the orders of Government in respect of Imperial and Provincial works."

[Notification No. 753, *Bombay Government Gazette*, 1893, Part 1-A page 18.]

DUTIES OF THE GOVERNMENT EXECUTIVE ENGINEER.

Certain plans and estimates to be submitted for approval of Superintending Engineer before being approved or furnished by Government Executive Engineer.

54. The Government Executive Engineer, before approving under section 57 (*b*) of the Act, a plan and estimate of any work which, under the orders of Government at the time being in force under section 61 of the Act, will have to be executed by himself and, before furnishing to a local board a plan and estimate of any such work prepared by himself, shall obtain thereto the approval of the Superintending Engineer to whom he is subordinate.

(Notn. No. 10345, *B. G. G.*, 1885, Pt., I-A., p. 117, and also G. N. No. 96, S. O. G., 1886. Pt. IA., p. 2.)

Government Executive Engineers to be subordinate to Government Public Works Department authorities and to follow all the rules of that department in execution of local boards' works.

55. The Government Executive Engineer shall be subordinate in all matters relating to the performance of his duties under the Act or under these rules to the same authorities to whom he is subordinate as an officer of the Government Public Works Department, and shall, in giving contracts for works which have to be executed by him for any local board and in all other details follow precisely the same rules and procedure which are applicable to the execution of works for Government, so far as the same are not inconsistent with the Act or with these rules.

Government Executive Engineer to be informed of works to be executed by him; and

*56. As soon as any local board's budget-estimate has been finally approved or sanctioned, the president (or vice-president) of the *board shall inform the Government Executive Engineer of the works to be executed by him during the year to which the budget-estimate relates, and shall send to that officer, as required by Rule 20*B*, the original sanctioned plans and estimates of the said work.

(G.N.No.4072, *B.G.G.*,1886, Pt. I., p. 489: also G. N. No. 2334, S. O. G., 1886, Pt. I-A, p. 2.)

to arrange with local boards as to time, &c., for their execution.

The Government Executive Engineer shall arrange, in communication with the local board, the time when each such work shall be commenced and the rate at which the same shall be progressed with.

Plan and estimate may not be altered by Government Executive Engineer without concurrence of local board;

57. No alteration involving increased expenditure shall be made by the Government Executive Engineer in the plan or estimate of any work which he is executing for a local board without the previous concurrence of the board:

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* The following orders have been passed under section 61 as to the works to be executed by Government Executive Engineer :—

By the Governor in Council, Notification No. 254, *B. G. G.*, 1885, Pt. I-A., p. 112.

By the Commissioner in Sind, Notification No. 1656, S. O. G., 1885, January to June, p. 425.

Extract from Proceedings of Government in the P. W. D., dated 26th March 1885, *B. G. G.*, 1885, Pt. I., p. 465, and *B. G. G.*, 1885, Pt. I., p. 425. Vide *infra* pp. 239 and 240.

Provided that if a rise in prices necessitates a revision of the rates contained in the estimate, the Government Executive Engineer shall not be bound to act upon it but may, if he thinks fit, forward a revised estimate for the approval of the local board.

but in case of rise of prices he may submit revised estimate.

58. In addition to the monthly progress report to be furnished by the Government Executive Engineer, under Rule 37, to each local board for which he executes any work, the said officer shall furnish each such board with a general report annually at the close of each financial year.

Government Executive Engineer to furnish an annual report to each local board, and

The Government Executive Engineer shall at all times furnish to each local board for which he executes any work, any additional information of a similar nature to that embodied in the said reports which may be required by the board or its president (or vice-president).

also any requisite additional information.

59. The Government Executive Engineer shall forward a copy of his annual report to each local board, to the Superintending Engineer of his division; and the annual Administration Reports submitted to Government by Superintending Engineers shall contain an account of the principal works carried out for local boards by the Public Works Department.

Superintending Engineers' Administration Reports to embrace works executed for local boards by Government Executive Engineers.

MISCELLANEOUS.

60. Except as is otherwise provided in sections 48 (*b*) and 61 of the Act, no person employed in any Government office shall receive from any local board or out of any local fund any sum by way of remuneration for services rendered or to be rendered by him, without the previous sanction of Government obtained through the usual channel of communication.

Government officers not to accept remuneration out of local fund without previous sanction of Government.

61. No officer or servant whose salary or allowances will be defrayable under Section 46 (*c*) of the Act by a district local board out of a local fund shall be employed in any Government office, and no expenses which will be defrayable as aforesaid, shall be incurred by any Government officer without the previous sanction of Government obtained through the usual channel of communication.

Charges defrayable by district local boards under section 46 (*c*) of the Act not to be incurred without previous sanction of Government.

Security to be furnished by certain officers employed in Government offices on local boards' business.

* 61*A*. The following officers employed in Government offices on the business of local boards shall, previously to entering upon their office, furnish security as follows :— (Notn. No. 6843, *B. G. G.*, Pt. I.-A., p. 483.)

Local Fund Accountants	Rs. 2,000
Local Fund Clerk under the Collector, Panch Maháls	„ 1,000
Local Fund Kárkúns under Mámlatdárs...	„ 200

Any of the aforesaid officers at present employed, who, before this rule comes into force, has not furnished security of the above amount shall be required to do so without delay.

The provisions of Nos. 3-5 of the Rules under section 214 of the Bombay Land Revenue Code, 1879, published in Government Notification No. 7368 in the *Bombay Government Gazette* for 1881, pages 795—816, shall apply to securities furnished under this rule.

Commissioners to advise with Director of Public Instruction before exercising any power under the Act relating to educational matters.

62. Before exercising any power vested in them by the Act in relation to any educational matter, the Commissioners shall advise with the Director of Public Instruction, and, in the event of a difference of opinion, shall refer the matter to Government before taking action.

Printing of forms, &c.

63. In order to secure uniformity the printed forms required by local boards under these rules shall be obtained by them, on payment, from the Government Central Press.†

The forms Nos. 7, 8, 9 and 12 hereto annexed shall be printed in English interlined with the vernacular language of the district.‡

Certain of these rules not to come into force till 1st April 1885.

64. Rules 25 to 29, both inclusive, 31 to 34, both inclusive, 36 to 45, both inclusive, 50 and 51 shall not come into force until the 1st April 1885. Until that date local fund accounts shall continue to be kept on the system hitherto in force, so far as the same is not inconsistent with the Act.

ORDERS UNDER SECTION 61.

The following works shall be executed by the Government Executive Engineer of the district :— (Notn. No. 254, P. W. D., *B. G. G.*, 1885, Pt. I.-A., p. 112.)

(1) Every work for which a plan and estimate, prepared or approved by the said Executive Engineer, are required by section 57, clause (*b*) of the

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* 61*A*. is omitted in the Rules for Sind.

† In Sind Rules the words "and all vernacular forms from the Commissioner's Press" are added.

‡ In Sind Rules the words "and these should be obtained from the Commissioner's Press" are added.

said Act, and of which the estimated cost exceeds Rs. 2,500; and.

(2) Every such work, as aforesaid, of which the estimated cost does not exceed Rs. 2,500, but which the Government Executive Engineer of the district shall, for reasons stated, certify that it is desirable that he should execute, and which, on consideration of such certificate, the Commissioner of the division shall instruct the said Executive Engineer to execute.

By the Commissioner in Sind:—

(G. N. No. 1656, S. O. G., Jan. to June 1885, p 425).

(1) Every work for which a plan and estimate, prepared or approved by the Government Executive Engineer of the district, are required by section 57, clause (*b*) of the said Act, and of which the estimated cost exceeds Rs. 2,500, shall be executed by the said Executive Engineer.

(2) If it shall appear to a local board or to an Executive Engineer that any such work as aforesaid, of which the estimated cost does not exceed Rs. 2,500 should, for special reasons, be executed by the Executive Engineer, a report of the circumstances should be made, through the proper channel to the Commissioner in Sind, who, if he thinks fit, may pass a special order under the above section regarding the execution of the said work.

Extract from the Proceedings of Government in the Public Works Department, dated 26th March 1885.

(No. 153A—175 of 1885, *B.G.G.*, 1885, Pt. I., p. 465.)

The charge to be paid by local boards throughout the Presidency, except in Sind, for the scrutiny and audit of the accounts kept by Government Executive Engineers of their expenditure on works executed by them for the said boards, shall be at the rate of two per centum upon the outlay on such works."

Extract from the Proceedings of Government in the Public Works Department, dated 26th March 1885.

(No. 154A.—176 of 1885, *B. G. G.*, Pt. I., p. 465; G. N. No. 1657, S. O. G., Jan. to June 1885, Pt. I., p. 425.)

RESOLUTION.—By para. 3 of section 61 of the Bombay Local Boards Act, 1884, it is enacted that when any work is executed under that section by a Government Executive Engineer either wholly or partly with the aid of his own Government establishment, such charge shall be payable on account of such establishment by the local board at whose cost the work is being executed, as shall be agreed upon between such board and the Executive Engineer.

2. Hitherto a fixed rate of 15 per cent. on the total outlay has been charged against local funds by the Public Works Department, in respect of any work executed by it at the cost of those funds, and it will probably be found most convenient both to the local boards and to the Public Works Department, that the cost of establishment should, whenever possible, continue to be paid by a percentage rate

3. The rate of 15 per cent., hitherto in force, included (1) the costs of audit, for which now under sections 46 and 60 of the above Act, a distinct charge, at the rate of 2 per cent., will be made, in accordance with Government Resolution No. 153A.—175, dated 26th March 1885, and (2) some charge, calculated at about 1·75 per cent., for the services of the Executive Engineer, which now, in accordance with the proviso to section 61 of the Act, are not to be charged for.

4. The deduction which ought, therefore, to be made from the 15 per cent. rate is 3·75; but the Governor in Council, being desirous of dealing liberally with local boards, and with a view to encourage agreements for pencentage payments, is pleased to authorize Executive Engineers to accept payment for Government establishments employed by them in the execution of works for local boards, at the rate of 10 per cent. on the total outlay on the works for which they are employed. If any local board is, in any case, not willing to agree to these terms, the Executive Engineer should, before coming to any agreement based upon the actual cost of the Government establishment to be employed, report the circumstances through the usual channel of communication, for the orders of Government."

FORM No. 1.

(*See Rule 9.*)

RETURN furnished by the Collector of_____ under Section 53 of the Bombay Local Boards Act, 1884, showing the {actual receipts / revised estimate / first estimate} of the Local Fund of the_____ {District / Táluka} for the year 18 -9 .

Sources as per Section 44 of the Act.	Táluka.	Táluka.	Táluka.	&c.	&c.	&c.	&c.	&c.	District Local Board's Receipts.	District Total.
Cess under Bombay Local Funds Act, 1869	000	000	000							0000
Deduct expenses of assessment and collection	00	00	·00							00
B. Net amount credited* ...	0000	0000	0000							0000
Ferry receipts and penalties (Bombay Ferries Act, 1868) ...	0000	0000	0000							0000
Deduct expenses of collection and maintenance of Ferries ...	00	00	00							00
C. Net proceeds ...	0000	0000	0000							000
Tolls and leases of tolls (Sections 41 and 42 and Bombay Act 3 of 1875)	0000	0000	0000							000
Deduct expenses of collection	00	00	00							00
D. Net proceeds ...	0000	0000	0000							00
E. Fees, &c., under Bombay Act 8 of 1886 (Sale of Poisons) as assigned by the Collector	000	000	000							0000
F. Sand and Quarry Fees	000	000	000							0000
G. 1. Grants by Government under Section 1 (*b*) of Act 18 of 1883 or otherwise	000	000	1000							0000
G. 2. Contributions by private persons	000	000	000						000	0000
H. Receipts by Local Boards in execution of the Act ...	000	000	000						000	0000
Total Receipts of the Fund (*i. e.* B + C + D, &c.) ...	00000	00000	00000						000	000000

* *This is the whole amount for the táluka, including the Municipal Districts and Cantonments.*

Forwarded to the President of the_____

Local Board of_____

the_____of 18

(Signed)

Collector.

FORM No. 2.

(See Rule 10.)

DETAILS of CESS under the BOMBAY LOCAL FUNDS ACT, 1869, on Lands within MUNICIPAL DISTRICTS and CANTONMENTS.

Name of Municipality or Cantonment.	Net amount of Cess.			REMARKS.
	Rs.	a.	p.	

I certify, under Section 47 of the Bombay Local Boards Act, 1884, that the above details are, to the best of my information, correct.

Dated 18 .

(Signed)

Collector.

FORM No. 3.

(*See Rule 12.*)

RETURN furnished by the DISTRICT LOCAL BOARD of_____ under Section 53 of the Local Boards Act, 1884, showing the probable amount of the Local Cess leviable under the Local Funds Act, 1869, which will be at the disposal of each Táluka Local Board in the said district during the year 18 -9 .

	Táluka Board of_____	Táluka Board of_____	Táluka Board of_____	&c.	&c.	&c.	&c.	&c.	&c.	&c.	&c.	&c.	Total at the disposal of the District LocalBoard.	District Total.	REMARKS.
Net amount estimated by the Collector as per that Officer's return under Section 53 ...	000	000	000										...	00000	
Deduct as follows, viz.:															
(1.) Amounts assigned to Municipalities and Cantonment Committees under Section 47	000	000	000										000		
(2.) Portion to be devoted to Educational purposes under Section 48	000	000	000										0000		
(3.) Share of charges payable by District Local Board under Section 46 ...	000	000	000										0000		
(4.) Do. under Section 49	000	000	000										0000		
Total deductions ...	000	000	000											...	
Probable amount at the disposal of each Board	000	000	000										00000	00000	

Forwarded to the Táluka Local Board of_____

the of 18 .

(Signed)

President (or Secretary) of the District Local Board.

FORM No. 4.

(*See Rule 13.*)

PART I.

THE LOCAL FUND.

District.

GENERAL BUDGET ESTIMATE

of_____Local Board of_____

For the year

18 -9 .

Approved by the said Board at their meeting of the_____of_____18 (and sanctioned by the District Local Board at their meeting of the_____of _____18 .)

In preparing this Budget Estimate attention should be given to Section 57 of the Bombay Local Boards Act, 1884, and the following points:—

a. What is expected to be paid (under proper sanction) during the year should be provided for—not the liability falling due within the year.

b. For fixed charges the detail estimates should show the full amount of the sanctioned scale; where it is found by experience that a saving will arise from any cause a lump deduction may be made.

c. The number of employés should be carefully stated in the detail estimates and checked; the rate of pay should be stated whenever possible, in order to admit of verification with the column of charge.

d. In the case of every item of fluctuating charge, such as travelling allowance, contingencies and the like, the actual expenditure of each of the three years last past should be noted for the purpose of comparison.

e. For proposed outlay on works, whether original works or repairs, no entry may be made in the budget unless the provisions of Section 57 (*b*) have been complied with.

BUDGET ESTIMATE of the _____ LOCAL BOARD of

REVENUE AND RECEIPTS.	Budget Estimate, 18 -9 .		Revised Estimate, 18 -9 .		Actuals, 18 -9 .	Estimate of 18 -9 compared with 18 -9 .	
						Increase.	Decrease.
Balance from the previous year ...							
Revenue under Section 44 of Act ...							
(*b*)							
Net Proceeds of Cess on Land ...							
(*c*)							
Net Proceeds of Public Ferries ...							
(*d*)							
Net Proceeds of Tolls on Roads and Bridges							
(*e*)							
Net Proceeds of Fees, Fines and Penalties levied under Bombay Act VIII of 1866 .							
(*f*)							
Fees for permission to remove Sand or to quarry							
(*g*)							
Contributions:—							
(1). By Government under Cattle-trespass Act							
(2). Other Government Contributions:—							
Grants to Dispensaries							
Grants to Schools							
Grants to School Buildings ...							
Grants to Schools of Industry ...							
Grant from Ferry Collections of another District (Section 44 *g*) ...							
Contributions in lieu of one-anna cess on Excise Revenue							
Mudghat Unchanta allowance (Poona and Sátára)							
(3). From Private Persons ... { General ... / Educational ...							
(4). From other Local Funds . { General ... / Educational ...							
From Municipalities ... { General ... / Educational ...							
Carried over ... Rs.							

_____ for the year _____ 18 -9 .

EXPENDITURE.	Budget Estimate, 18 -9 .		Revised Estimate, 18 -9 .		Actuals, 18 -9 .	Estimate of 18 -9 compared with 18 -9 .	
						Increase.	Decrease.
Expenditure under Section 30.							
(*a.*) COMMUNICATIONS—							
Original Works							
Repairs							
(*b.*) PUBLIC BUILDINGS (OTHER THAN EDUCATIONAL)—							
Original Works							
Repairs							
Maintenance Charges							
(1) *Hospitals and Dispensaries*—							
Establishments							
Medicines							
Contingencies							
Grants-in-aid							
(2) *Staging Bungalows*—							
Establishments							
Contingencies							
(3) *Dharmshálas*—							
Establishments							
Contingencies							
Other Charges							
(*c.*) WATER SUPPLY AND WATER WORKS—							
Original Works							
Repairs							
Maintenance Charges							
Carried over...Rs.							

BUDGET ESTIMATE of the _____ LOCAL BOARD of

REVENUE AND RECEIPTS.	Budget Estimate, 18 -9 .	Revised Estimate, 18 -9 .	Actuals, 18 -9 .	Estimate of 18 -9 compared with 18 -9 .	
				Increase.	Decrease.
Brought forward.....Rs.					
h.					
Receipts by Local Boards not included in (*a*) to (*g*), viz.:—					
Exhibitions and Fairs					
Hire of Stallions					
Medical Receipts					
Interest on Endowments, &c. ...					
Staging Bungalow Receipts ...					
Educational Receipts, viz.:—					
Fees from Local Board Schools ...					
Other Educational Receipts ...					
Sundry Receipts, viz.:—					
Sales of Buildings					
Sales of Produce					
Sales of Tools and Plant... ...					
Sales of old Materials					
Rent of Land					
Rent of Buildings					
Fines					
Refunds					
Carried over...Rs.					

_____ for the year _____ 18 -9 —*continued.*

EXPENDITURE.	Budget Estimate, 18 -9.		Revised. Estimate, 18 -9.		Actuals, 18 -9.	Estimate of 18 -9 compared with 18 - 9.	
						Increase.	Decrease.
Brought forward ...Rs.							
(*d*).—PRIMARY EDUCATION, viz. :—							
Schools—							
Head Masters and Teachers ...							
Clerks							
Servants							
Travelling Allowances... ...							
Rent							
Cost of Books							
School Furniture							
Contingencies and Miscellaneous ...							
Prizes							
Technical Schools—School of Arts and Industry—							
Establishment							
Contingencies							
Stipends of Students under training as Vernacular Teachers ...							
Grants-in-Aid—							
Grants to Private Schools ...							
Original Works							
Repairs							
(*e*.) PUBLIC VACCINATION AND SANITARY WORKS—							
Vaccination Charges, viz. :—							
Establishment							
Fixed Bhatta							
Contingencies							
Original Works							
Repairs							
Other Charges							
(*f*.) PLANTING AND PRESERVATION OF ROAD-SIDE TREES—							
Establishments							
Contingencies							
(*g*.) MAINTENANCE OF ANY PROPERTY VESTED IN THE BOARD, viz. :—							
(*h*.) AGRICULTURE, CATTLE-BREEDING, &c.							
Stallion Charges							
Grants to Gardens							
(*i*.) RELIEF WORKS—							
Original Works							
Repairs							
Other Charges							
(*j*) EDUCATIONAL OBJECTS NOT INCLUDED UNDER (*d*)—							
Original Works							
Repairs							
Other Charges							
Carried over ...Rs.							

BUDGET ESTIMATE of the _____ LOCAL BOARDS of

REVENUE AND RECEIPTS.	Budget Estimate, 18 -9 .	Revised Estimate 18 -9 .	Actuals, 18 -9 .	Estimate of 18 -9 compared with 18 -9 .	
				Increase.	Decrease.
Brought forward ...Rs.					
Incorporated Local Fund Debt accounts, viz. :—					
Advances					
Total ...Rs.					

_____ for the year _____ 18 -9 —*continued.*

EXPENDITURE.	Budget Estimate, 18 -9.		Revised Estimate, 18 -9.		Actuals, 18 -9.	Estimate of 18 -9 compared with 18 -9.	
						Increase.	Decrease.
Brought forward ...							
(*k*). MISCELLANEOUS PUBLIC IMPROVEMENTS—							
Original Works							
Repairs							
Grants to Exhibitions and Fairs ...							
Other Charges							
Amount expended by District Board under Section 46—							
(*a*) SALARIES OF EMPLOYE'S UNDER SECTION 38—							
Establishments (exclusive of Government establishments contracted for under Section 61, para. 3) .							
(*b*) EXPENSES OF AUDIT—							
Establishment in Accountant General's Office							
(*c*) GOVERNMENT LOCAL FUND CHARGES, viz.:—							
Establishment in Commissioner's Office.							
Establishment in Collector's Office .							
Amount assigned to Municipalities and Cantonment Committees under Section 47.							
Miscellaneous.							
Contributions to Provincial Funds .							
Repayment of Loans							
Interest on loans							
Printing Charges							
Contingencies							
(1) for Public Works ...							
(2) Other purposes ...							
Tools and Plant							
Incorporated Local Fund Debt accounts, viz.:—							
Advances.							
Balance on 31st March							
Total ...Rs.							

PART II.

ABSTRACT of the ESTIMATED EXPENDITURE on PUBLIC WORKS for the year from 1st April to 31st March.

Classification.	Estimate for	Remarks.
ORIGINAL WORKS.		
Communications		
Public Buildings (other than Educational) ...		
Water-works		
Primary Education		
Sanitary		
Relief Works		
Extra Educational Works		
Miscellaneous Public Improvements		
Total Original Works ...		
REPAIRS.		
Communications...		
Public Buildings		
Water-works		
Primary Education		
Sanitary		
Relief Works		
Extra Educational Works		
Miscellaneous Public Improvements		
Total Repairs ...		
Tools and Plant		
Establishment		
Contingencies		

President,_____Local Board.

PART III.

PART III.

DETAIL of the BUDGET ESTIMATE for Original Works in the _____ District (or Táluka) for 18 -9.

Head of Classification.	Táluka.	Locality.	Item No.	Project or Work.	Amount of Estimate.	Outlay.		Grant 18 -9.		Item No.	Remarks and References.
						Actual to end of 18 -9.	Probable during 18 -9.	Amount.	Total.		
				The name of each original work for which special provision is made in the budget-estimate should be separately entered here under the classification prescribed in Part II.							(1). *If the work is to be executed by the Government Executive Engineer, that fact should be noted in this column by writing the words "by Government Executive Engineer."*
				The lump sum, if any, provided for minor and unforeseen works should also be separately shown under each head of the said classification.							(2). *If the total cost of the work is to exceed Rs. 500 or, in the case of a road, Rs. 50 per mile, it should be stated in this column that the plan and estimate for the work have been prepared or approved by the Government Executive Engineer.*
				Under each work which is to be executed by the Government Executive Engineer wholly or partly with the aid of Government establishment, the provision made, with reference to para. 3 of Section 61 of the Act for the charge payable to Government for such establishment shall be entered separately below the estimate for the work.							(3). *For every work herein entered a detailed estimate of the cost of such work, which has been approved by the Board, must be attached to this budget-estimate; and the date and No. (if any) of the Board's order of approval should be quoted in this column.*

President, _____ Local Board.

PART IV.

DETAIL of the BUDGET ESTIMATE for Repairs in the _____ District (or Táluka) for 18 9- .

Items.	Estimate, 18 -9 .		Estimate 18 -9 .		REMARKS.
	Amount.	Total.	Amount.	Total.	
	Rs.	Rs.	Rs.	Rs.	
COMMUNICATIONS.					
Road from to ...	500				(1.) *If the repair is to be executed by the Government Executive Engineer, that fact should be noted in this column by writing the words "by the Government Executive Engineer."*
Do. do. ...	375				
&c. &c. ...					
		5,000			
PUBLIC BUILDINGS (OTHER THAN EDUCATIONAL).					
Hospital at	700				(2.) *If the total cost of the repair is to exceed Rs. 500 or, in the case of a road, Rs. 50 per mile, it should be stated in this column that the plan and estimate for the work have been prepared or approved by the Government Executive Engineer.*
Staging Bungalow at ...	200				
&c. &c.					
		2,100			
(1.) *Every proposed repair should be entered here under the classification prescribed in Part II. Provision may also be made for unforeseen petty repairs in a lump sum* ...					(3). *For every repair herein entered a detailed estimate of the cost of such repair which has been approved by the Board must be attached to this budget estimate; and the date and No. (if any) of the Board's order of approval should be quoted in this column.*
(2.) *Under each repair which is to be executed by the Government Executive Engineer wholly or partly with the aid of Government establishment, the provision made, with reference to para. 3 of Section 61 of the Act for the charge payable to Government for such establishment shall be entered separately below the estimate for the work.*					

President, _____ Local Board.

FORM No. 5.

(*See Rules* 22 *and* 23.)

STATEMENT of RE-APPROPRIATIONS and ALLOTMENTS approved by the LOCAL BOARD of _____ (and sanctioned by the DISTRICT LOCAL BOARD _____) during the month of _____ 18 .

Consecutive No.*	FROM			TO			Amount	REMARKS.
	Main-head.	Budget Item.	Work, Service, &c.	Main-head.	Sub-head.	Work, Service, &c.	Rs.	
								If the re-appropriation or allotment is for a work to be executed by the Government Executive Engineer, that fact should be noted in this column by writing the words "by the Government Executive Engineer".

* The Appropriations and Allotments should be numbered consecutively throughout the official year.

No._____

_____

_____

*Dated*_____18 .

MEMO.

The undersigned has the honour to forward STATEMENT of RE-APPROPRIATIONS and ALLOTMENTS for the month of_____18 .

(Signed)

President,_____ Local Board of

The Collector,

DISTRICT.

FORM No. 6.

(*See Rule 40.*)

IMPREST CASH ACCOUNT of *A. B.*, employed as _____ by the _____ LOCAL BOARD of _____

Day of Month.	Transactions.	No. of Voucher.	Amount of each Disbursement.	Total.

SUMMARY to be prepared each time the ADVANCE is recouped.

Name of work or object on which expenditure has been incurred.	ESTIMATE.		EXPENDITURE.			REMARKS.
	Number and date of Local Board's order of approval.	Amount.	Previously.	Since the advance was last recouped.	Total.	

FORM No. 7.

(See Rule 42, cl. 3.)

MUSTER ROLL. Work-people employed on _____ under _____ from the _____ to _____ 18 .

No.	Name.	Place of which Inhabitant.	Days.															Total.	Rate.	Per.	Amount.	Deductions of Fines, &c.	Balance due.	Signature in acquittance.

_____ 18 . } Amount of pay due Rs. / Do. paid „ _____ / Balance unpaid „ _____ }

FORM No. 8.

(See Rule 42, cl. 4.)

No. _____

CLAIM against the _____ LOCAL BOARD of _____ for work done by contract.

Name* _____

No. and Date of Order for Contractor to undertake the Works.	Name of Work or Contractors.	Nos. and amounts of Estimates.	DETAILS OF WORKS.		Items in Schedule	Rate.	Per	Amount.	Total of each Work.	Payments made.	Receipt for final payment in settlement of all demand.
			Quantities.	Description.							

Certified that the above Claim is correct, that the measurements have been made by the Contractor and by _____ on behalf of the Board, and that the work has been satisfactorily performed.

Contractor. { } (Signed)

Officer† or servant who took the measurements.

(Countersigned)

Chairman of the Works Committee.

* Of Contractor for either one or several petty works, or of work, when carried out by several petty Contractors.

† Notification No. 1781, *B. G. G.*, 1885, Pt. I., p. 283.

(To be inserted at the foot of Form No. 7 of the Forms appended to the Rules made under Sections 51, 52, 53 and 69 (*c*) and (*d*) of the Bombay Local Boards Act, 1884, at page 258 of the Compilation of Rules in force in the Revenue Department.)

[Notification No. 1558, *Bombay Government Gazette*, 1892, Part 1-A, pages 25 and 26.

At the foot of Form No. 7 appended to the said Rules there shall be added the following :

"Certified that this muster-roll has been correctly prepared and that payments have been made to the proper persons.

Dated

Local Fund Karkun or Overseer.

Countersigned,

Member of the Works Committee, or Vice-President."

FORM No. 9.

No. _____ (*See Rule 42, cl. 5.*)

BILL for MATERIALS purchased for Works executed by the _____ LOCAL BOARD of _____ in the _____ during the month of _____ 18 .

Names of Dealers and Materials purchased from them.	Quantity.	Rate.	Per	Amount.	Total of each Dealer.	Total each Work.	Works for which purchased.	Date of payment.	Signature of Recepients.

Certified that the above claims are correct and that the materials have been received.

(Signed)

Officer* or servant who took the measurements.

(Countersigned)

Chairman of the Works Committee.

* Notification No. 1781, *B. G. G.*, 1885, Pt. I., p. 283.

FORM No. 10.

(*See Rule 43.*)

_____ LOCAL BOARD OF _____

COMPLETION CERTIFICATE of the undermentioned work :—

No.	Classification and Name of Work.	Actual Cost.	Estimated Cost.	REMARKS.

Certified that the above work has been completed to my (our) satisfaction.

Dated the *of* *18* .

(Signed)

FORM No. 11.

(*See Rule 43.*)

_____ LOCAL BOARD OF _____

COMPLETION CERTIFICATE of the WORKS and REPAIRS estimated to cost not more than Rs. 500 each or, in the case of roads, not more than Rs. 50 per mile, completed during the month of _____ 18 .

No.	Classification and Name of Work.	Actual Cost.	Estimated Cost.	REMARKS.

We hereby certify that we have satisfied ourselves that the above works have been satisfactorily completed.

Dated the *of* *18* .

_____ } Members, Works Committee.
_____

FORM No. 12.

(*See Rule 46.*)

FORM of CHEQUE with COUNTERFOIL to be used by LOCAL BOARDS.

Cheque-book No.

Cheque No.

_____ 18 .

_____ Treasury.

Pay _____

On account of _____

Rs. _____

Credit Govt. on account of _____

_____

Rs. _____

Total Rs.

Cheque-book No. Cheque No.

The Local Fund, _____ District.

_____, *the* *of* 18 .

To

THE OFFICER in charge of the Treasury at _____

Please pay to _____ or order

Rupees _____

and credit Government with Rupees _____

_____ as detailed on the reverse, and debit the amount against the Local Fund.

Pay Rs. _____

Credit Government Rs.

Total Rs.

Accountant.

President } Local Board of _____
Member, }

FORM No. 13.

(*See Rule* 49.)

ABSTRACT STATEMENT of the ACCOUNTS of the_____LOCAL BOARD of_____
for the Year 18 -9 .

REVENUE AND RECEIPTS.

Particulars.	Amount.		
	Rs.	a.	p.
Balance from previous year...			
RECEIPTS.			
Amount received under Section 44, viz :—			
(*b*) Net Proceeds of Local Fund Cess on Land, &c.			
(*c*) Net Proceeds of Public Ferries established under Bombay Ferries Act, 1868 ...			
(*d*) Net Proceeds of Tolls on Roads and Bridges, &c.			
(*e*) Net Proceeds of Fees, Fines and Penalties levied under Bombay Act VIII of 1866.			
(*f*) Fees for permission to remove Sand or to quarry			
(*g*) Contributions, viz :—			
(1) By Government under Cattle Trespass Act			
(2) Other Government Contributions			
(3) Private Contributions			
(*h*) Receipts not included in (*a*) to (*g*), viz. :—			
Total Revenue ...			
Advance and other Debt Accounts ...			
Total Receipts ...			
Grand Total ...			

EXPENDITURE.

Particulars.	Amount. Rs.	a.	p.
AMOUNT EXPENDED UNDER SECTION 30.			
(a) Communications—			
Original Works ...			
Repairs ...			
(b) Public Buildings (other than Educational)—			
Original Works ...			
Repairs ...			
Other Charges ...			
(c) Water Works and Water-supply—			
Original Works ...			
Repairs ...			
Other Charges ...			
(d) Primary Education—			
Schools ...			
Special or Technical Schools ...			
Scholarships ...			
Prizes... ...			
Grants-in-aid ...			
Original Works ...			
Repairs ...			
(e) Sanitary Works—			
Vaccination Charges ...			
Original Works ...			
Repairs ...			
(f) Planting and Preservation of Trees ...			
(g) Maintenance of property ...			
(h) Agriculture, Cattle-Breeding, &c. ...			
(i) Relief Works—			
Original Works ...			
Repairs ...			
Direct Relief ...			
(j) Extra Educational Works (d) ...			
(k) Miscellaneous Public Improvements—			
Original Works ...			
Repairs ...			
Total under Section 30 ...			
AMOUNT EXPENDED BY DISTRICT BOARDS UNDER SECTION 46.			
(a) Salaries, &c., of employés under Section 38 ...			
(b) Expenses of Audit ...			
(c) Government Local Fund Charges ...			
AMOUNT PAID TO MUNICIPALITIES AND CANTONMENT COMMITTEES UNDER SECTION 47. ...			
Total Expenditure under the Act ...			
MISCELLANEOUS—			
Repayment of Loans ...			
Interest on Loans... ...			
Printing Charges ...			
Contingencies ...			
Tools and Plant ...			
Advances and other Debt Accounts ...			
Total Expenditure ...			
Closing Balance ...			
Grand Total ...			

SCHEDULE of WORKS executed by the GOVERNMENT EXECUTIVE ENGINEER.

Nature of Work.	Estimated Cost of each work.	Expended in year 18 -9 .	Expended to end of 18 -9 .	REMARKS.
Section 30 (a) ...				
Do. (b) ...				
Do. (c) ...				
Do. (d) ...				
Do. (e) ...				
Do. (g) ...				
Do. (i) ...				
Do. (k) ...				
Total...				

FORM No. 14.

(*See Rule 51.*)

CASH ACCOUNT

of the

LOCAL FUND OF THE _____ DISTRICT

FOR _____ 18 .

MEMORANDUM of BALANCES, viz :—

Name of Board.	Opening Balances.			Receipts.			Total.			Payments.			Closing Balances.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
District Local Board, General.															
District Local Board, Educational															
Táluka Local Board of _____ &c....															
Debt Accounts															
Total...															

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Dr. CASH ACCOUNT of the LOCAL FUND of the _____ DISTRICT for the Month of _____ 18 . Cr.

Particulars.	Amount. Rs.	a.	p.	Particulars.	Amount. Rs.	a.	p.
To Revenue as per Summary annexed				By Expenditure as per Summary annexed			
To Advances recovered, viz :—				By Advances made, viz. :—			
Total Receipts* ...				Total Expenditure* ...			
Opening Balance				Closing Balance			
Grand Total ...				Grand Total ... ... Rupees.			

* Revenue advised by Collector ... Rs.
Receipts by Local Board ... "

Total †

* Cheques drawn on the Huzúr and Sub-Treasuries as per Schedule annexed... ... ... Rs.
Educational Bills paid.. ... ... "

Total †

† To be agreed with Treasury debit before the account is passed on by Treasury Officer.

† To be agreed with Treasury debit before the account is passed on by Treasury Officer.

SUMMARY of REVENUE of the LOCAL FUND of the _____ DISTRICT during the Month of _____ 18 .

No. in Cash Book of		Items.	DISTRICT BOARD.						Táluka Board of *			District Total.		
Item.	Voucher.		General.			Educational.								
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
		Revenue under Section 44, viz. :—												
		(b) Net Proceeds of Cess on Land as advised by the Collector												
		Add to "District" and deduct from Táluka Boards as per annexed memo. as follows, viz. :—												
		1. Amount assigned to Municipalities and Cantonment Committees under Section 47												
		2. Amount retained for educational purposes under Section 48 ...												
		3. Amount retained for expenditure to be undertaken by the District Board under— Section 46—General Charges . Do. 49—Through Communications, &c. ...												
		Total addition to District and deduction from Táluka Boards												
		Balance of (b) at disposal of each Board.												
		(c) Net Proceeds of Public Ferries as advised by Collector												
		(d) Net Proceeds of Tolls on Roads and Bridges as advised by Collector ...												
		(e) Net Proceeds of Fees, Fines and Penalties levied under Bombay Act VIII of 1866 as advised by Collector ...												
		(f) Fees for permission to remove sand and to quarry as advised by Collector ...												
		(g) Contributions— 1. By Government under Cattle Trespass Act as per Voucher No. of Treasury lists of Payments.												
		2. Other Government Contributions as per following Vouchers of Treasury lists of Payments, viz. :—												
		3. Private Contributions, viz :—												
		(h) All sums received by Local Boards other than (a) to (g), viz. :—												
		Grand Total of Revenue ...												

*A separate column for each Táluka Board.

(To be inserted at the foot of Form No. 15 of the Forms appended to the Rules made under Sections 51, 52, 53 and 69 (*c*) and (*d*) of the Bombay Local Boards Act, 1884, at page 267 of the Compilation of Rules in force in the Revenue Department.)

In Form 15, for all after the words and figures "Rs. 50 and upwards" in the certificate at the foot thereof there shall be substituted the following :

[Notification No. 1568, *Bombay Government Gazette*, 1892, Part 1-A, pages 25 and 26.]

"and vouchers for payments made for works executed on contract are hereto attached. Those for labour and for the purchase of materials for sums of less than Rs. 50 have been recorded in the Local Fund branch of this office, and have been so cancelled that they cannot be again used to support claims against the Local Fund. A memorandum of the sub-vouchers forwarded with this abstract is hereto appended.

_____

Treasury Officer."

SUMMARY of EXPENDITURE of the LOCAL FUND of the _____ DISTRICT for the Month of _____ 18 .

No. in Cash Book of		Items.	DISTRICT BOARD.						Táluka Board of *			District Total.		
			General.			Educational.								
Items.	Voucher.		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
		Expended under Section 30 :—												
		By Government Executive Engineer as per Progress Report annexed ...												
		By Local Boards, viz. :—												
		(*a*) Communications, viz. :—												
		(*b*.) Public Buildings (other than Educational)												
		and so on, *vide* Budget form ...												

*A separate column for each Táluka Board.

(Notification No. 8416, Pt. I.-A., p. 104, *B. G. G.*, 1886.)

(*Vide* also G. N. 4929, S. O. G., 1886, July to December, Pt. I.-A., pp. 47 and 48.)

FORM No. 15.

(*See Rule 51.*)

Abstract of Expenditure on account of works executed under the orders of the Local Boards in the District, otherwise than by the Government Executive Engineer, during the month of 18 .

(*To accompany the monthly Local Fund Cash Account sent to the Accountant General.*)

Local Board for which executed.	Name of Work or object on which Expenditure has been incurred.	BUDGET ESTIMATE.		GROSS SUM EXPENDED.					Voucher No.	Remarks.
		Number and date of Local Board's order of approval.	Amount.	During previous months.	Current month.			Progressive Total.		
					Labour.	Materials.	Total.			
										[NOTE.—*When any work is completed a note to that effect should be made in this column.*]

I hereby certify that the above is a true abstract of the expenditure disbursed from the treasury during the aforesaid month, and that I have duly received vouchers in support thereof prepared in accordance with Rule 42

All vouchers for the purchase of materials for sums of Rs. 50 and upwards are hereto attached. Those for labour and for purchase of materials for sums of less than Rs. 50 have been recorded in the Local Fund Branch of this office.

Treasury Officer.

No. II.

All public primary schools to be maintained by local boards, and to be called "local board schools."

1. Every public primary school now existing or hereafter to be established by local boards within the area subject to a district local board's authority shall be maintained by the said board with the assistance of the grants-in-aid obtainable, under rules from time to time framed by Government, from the provincial revenues.

Every such school shall be called "a local board school."

Current charges of primary education to be defrayed by district local boards.

2. Each district local board shall defray the charges, at the rates from time to time sanctioned by Government in the Educational Department, for the payment of:-

(1) the salaries and allowances of teachers employed in local board schools in the area subject to the board's authority;

(2) The establishment, if any, maintained in such schools;

(3) The stipends of teachers under training in institutions established for this purpose by Government, for employment in such schools;

(4) grants-in-aid, under rules from time to time sanctioned by Government, to private schools, whenever it may be determined, in accordance with the said rules, to aid primary schools of that class.

School-buildings, with furniture, &c., to be provided at cost of district local boards.

3. The cost of providing, wherever necessary within the area subject to their respective authority, new buildings, whether by purchase, erection or hire, for the suitable accommodation of local board schools and of repairing the existing school buildings and of supplying and maintaining in serviceable condition the requisite furniture, books and other apparatus of the said schools shall also be a charge upon district boards.

Powers of Táluka local boards in educational matters.

4. Each táluka local board shall have the power, within the area subject to its authority:

(1) of determining the places at which new local board schools shall be opened and the manner in which accommodation therefor shall be provided;

(2) of deciding upon the transfer or abolition of existing local board schools;

(3) of fixing the class of each such school with reference to its cost, the selection being from classes recognized by the Government Educational Department;

(4) of prescribing the standard of teaching in each such school, the selection being from

standards recognized by the Government Educational Department;

(5) of fixing, subject to such limitations as may from time to time be prescribed by Government in the Educational Department, the rate of monthly admission and re-admission fees to be paid by pupils in each such school, whether the children of cess-payers or non-cess-payers;

(6) of fixing, subject as aforesaid, the number of free scholars to be admitted to each such school.

Nothing in this order shall be deemed to affect the authority of the district and táluka local boards, respectively, under section 48 of the Act, with regard to expenditure.

Power of district local boards in educational matters.

5. Authority for establishing or supporting educational objects falling under section 30 (*j*) of the Act shall vest in the district local board alone: Provided that such authority shall not be exercised except with the previous approval of Government, to be obtained through the Director of Public Instruction.

Visiting of local board schools.

6. District and táluka local boards shall make such arrangements as they think fit for the periodical visiting by members or by committees appointed by them, respectively, for this purpose, of every local board school in the area subject to their respective authority.

Administration of local board schools to rest with the Government Educational Department.

7. The administration of local board schools as regards teaching and discipline, the appointment, punishment and dismissal of the masters, the fixing and payment of the masters' salaries, allowances and pension-contributions, and the grant of leave of absence to the masters, shall be conducted by the Government Educational Department.

Grants-in-aid from local fund to private schools to be fixed according to rules prescribed by Government.

8. The amount of the grant-in-aid to be given to a private school which a local board determines to assist, in lieu of establishing a local board school, shall be fixed by the Government Educational Department according to the rules from time to time prescribed by Government in this behalf.

Local board schools to be inspected and examined by the Government Educational Department and other district officers.

9. Local board schools will be subject to periodical inspection and examination by officers of the Government Educational Department and by other district officers whom Government from time to time think fit to entrust with this duty.

Every member of the district or táluka local board within whose local limits the school is situate shall

be entitled to be present at any such inspection or examination.

Copies of school inspection reports to be furnished to táluka local boards.

10. A copy of every school inspection report made by the Government Deputy Inspector shall be forwarded by him to the táluka local board within whose local limits the school is situate.

Complaints, &c., of local boards regarding local board schools how to be dealt with.

11. Any complaint, observation or suggestion which on the recommendation of any one or more of its members, or with reference to the Government Deputy Inspector's inspection report, any local board shall think fit to make regarding the management or discipline of any local board school within the area subject to such local board's authority, shall be addressed by it, in writing, to the Government Educational Inspector, and, if it emanates from a táluka local board, shall be forwarded through the district local board, which may record its opinion thereon.

The Government Educational Inspector shall, to the best of his ability, give effect to the views of the local boards or of the district local board, if there is a difference of opinion between the two boards. If the district local board is dissatisfied with the Educational Inspector's decision, it may represent the matter, through the Director of Public Instruction, to Government.

Copy of Government Deputy Inspector's annual report on local board schools to be furnished to district local board.

12. The annual report of the Government Deputy Inspector on the local board schools of a district shall briefly discuss all points raised by the local boards or by district officers during the working season.

A copy of the report shall be sent to the district local board not later than the 1st of May. Any remarks which the said board may think fit to communicate thereupon should be forwarded through the Collector so as to reach the Director of Public Instruction not later than the 1st June, and a copy of the remarks should be forwarded to the Government Educational Inspector.

Plans and estimates of school-buildings to be approved by the Government Educational Department.

13. No school-building or extension of a school-building shall be constructed by a district local board unless the plan and estimate for the same have been approved by the Government Educational Inspector, if the cost of the work is not to exceed Rs. 1,000, or by the Director of Public Instruction in any other case.

Sites for school-buildings to be determined with the approval of the Government Educational Inspector.

14. Before commencing to erect a building for the accommodation of a local board school the site for the same must be approved by the Government Educational Inspector.

In the event of a difference of opinion between a local board and the Government Educational Inspector as to the suitableness of a proposed site, the question shall be referred, through the Director of Public Instruction, for the decision of Government.

Government Deputy Educational Inspectors to represent educational wants to táluka local boards.

15. Every Government Deputy Educational Inspector shall bring to the notice of each táluka local board in his subdivison from time to time, in writing, the educational wants of the area subject to such board's authority, and the said boards shall take the same into their consideration at meetings at which the Deputy Educational Inspector has an opportunity of being present.

Government Deputy Educational Inspector to forward lists of educational objects to Educational Inspector for his use when the district local board frames the budget.

16. Lists of the objects of expenditure placed before táluka local boards by the Government Deputy Educational Inspector shall be forwarded by him to the Government Educational Inspector, together with explanations of the results of their discussion by the táluka local boards, and his own opinion thereon; and the Government Educational Inspector shall include such of the said objects as he thinks fit in the proposals which he shall submit to the district local board when the educational budget estimate is under consideration.

Táluka local boards to submit recommendations to the district local board for framing the educational budget.

17. Each táluka local board shall submit to the district local board a list of the objects for which they recommend that provision be made in the educational budget-estimate.

ELECTIONS OF MEMBERS.

In exercise of the power conferred by section 69 (*b*) of the Bombay Local Boards Act, 1884, the Governor in Council is pleased to make the following rules for regulating, throughout the Presidency, except in Sind* and the Panch Maháls District, elections of members of local boards other than elections under sections 6 (*c*) and 7 (*c*) of the said Act (namely) :—

I.—Elections by Municipalities.

1. When the date for any election by municipal commissioners under section 6 (*a*) or 7 (*b*) of the Act has been fixed by the Collector under section 16, a special general meeting of the commissioners shall be called for the date so fixed, in the manner and by the authority prescribed in the municipal law or rules for the convening of such meetings, for the purpose of holding the said election.

2. The meeting shall be held in the place in which the commissioners usually meet for the transaction of business and the election shall be held in the same manner in which any proposition or business legally brought before a special general meeting of the municipality is usually considered and voted upon by the municipality, and the names of the commissioners voting respectively for and against each candidate shall be recorded in the municipality's minute-book.

3. The result of the election shall be declared by the chairman of the meeting, and shall be communicated by him without delay in writing, under his signature, to the Collector for publication in the *Bombay Government Gazette.*

II.—Group Elections.

4. Every election of members of táluka local boards under section 6 (*b*) of the Act shall be held in such village situate within the group for which the election is to be made in such place and during such hours as the Collector shall determine.

A written notice of the date fixed for the election under section 16 of the Act and of the village and place in which, and of the hours during which, it is to be held, shall be posted up at least twenty-one days before the date so fixed, in some conspicuous spot in the office of the Mámlatdár or Mahálkari of the táluka or mahál in which, and in the chávdi or some other

*In Sind the Rules are the same with the exceptions and alterations noted below—*Vide* S. O. G., July to December, 1884, Pt. I., pp. 104-105 :—

In Rule 3 for the words "in the *B. G. G.*" there is substituted "the S. O. G."

Rule 4, paragraph 2, for the words "Mámlatdár or Mahálkari of the táluka or mahál" there is substituted "Muktiárkar of the táluka" in it.

After the word "building," insert the word "place."

public building in every village of the group for which, the election is to be held, and shall be published in at least one daily or weekly vernacular newspaper, if any, published in the district.

The Collector may also cause notice of the election to be published in any other manner that he may deem fit.

* 5. Every person who† desires or is willing to be elected for any group of villages must be nominated in writing for this purpose by two persons whose names are in the revised List No. II last published, and this nomination-paper must bear an endorsement signed by the nominee signifying his willingness to serve if he should be elected, and be delivered to the Mámlatdár or Mahálkari of the táluka or mahál in which the election is to be held at least fourteen days before the date fixed for the election.

The Mámlatdár or Mahálkari shall, if any nomination-paper is prepared and delivered to him in conformity with this rule and if the nominee's name is in the revised List No. I last published, include the nominee's name in a List of Candidates which shall be prepared under his signature and posted up at least ten days before the date of the election, in some conspicuous spot in his office and at the place where the election is to be held.

When elections for two or more groups of villages are to be held at or about the same time, one and the same person may be nominated as a candidate for election for each such group.

6. A polling officer shall be appointed by the Collector to preside at each election and receive votes thereat.

The village accountant‡ of each village in the group for which an election is held shall, unless prevented by sickness or other reasonable cause, be present at the election, from the beginning to the end thereof, and render the polling officer such assistance as he may require in conducting it.

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* Rule 5 of the rules as published under Government Notification No. 2375, dated 10th July 1884, is rescinded.

† For No. 5 the following is substituted in the Sind Rules:—

"Every person who wishes to offer himself for election for any group of villages shall, at least fourteen days before the date fixed for the election, inform the Mukhtyárkar of the táluka in which the election is to be held of his wish by letter under his signature. The Mukhtyárkar shall, if such person's name is in the revised List No. I last published, include such person's name in a List of Candidates which shall be prepared under his signature and posted up at least ten days before the date of the election, in some conspicuous spot in his office and at the place where the election is to be held.

"When elections for two or more groups of villages are to be held at or about the same time, one and the same person may, if he thinks fit, become a candidate for election for each such group."

‡In Rule 6, para. 2, for "the village accountant" read in Sind "the Tapedár."

7. On the day of the election each intending voter shall, as he arrives at the place appointed for holding the election, receive a voting-paper in the following form* :—

Vote for a member of the Táluka Local Board of for the Group.

Name of candidate voted for.	Signature or mark of voter (or name of voter and signature or mark of proxy, *as the case may be*).	Address of voter.

8. Each voter may vote for one candidate only. A vote for any person whose name is not included in the List of Candidates published by the Mámlatdár or Mahálkari† under Rule 5 shall not be received.

‡9. Females may vote by proxy: provided that the proxy empowering any person to vote for a female is attested by the Patel of the village in which the voter resides and by two other residents of the same village whose names are included in the revised List No. II last published.

In every other case voters must vote in person.

10. If a voter or proxy is able to read and write, he shall fill up the voting-paper himself; otherwise§ the paper shall be filled up by the polling officer, in the presence of the assembled village accountants at the voter's or proxy's dictation, and the latter shall affix his mark thereto.

11. No vote shall be received by the polling officer from, or on behalf of, any person whose name is not in the revised List No. II last published.

12. The polling officer shall satisfy himself as to the identity of the persons tendering votes, and may refuse the vote of any person who declines

* Rule 7.—The form in Sind is :—

Vote for a Member of the Taluka Local Board of for the Group.

Name of candidate voted for.	Signature or mark of voter.	Address of voter.

† In Rule 8 for "Mámlatdár or Mahálkari" read in Sind "Muktiárkar."

‡ For Sind in place of Rule 9 the following is substituted :—
9. In every case the voters must vote in person.

§ In Rule 10 for all after the word "otherwise" read (in Sind "the paper may be filled up by one of the Tapedárs at the voter's dictation and the latter shall affix his mark thereto."

to answer any reasonable question put to him for this purpose or whose identity is not established to his satisfaction.

13. Each person whose vote is allowed by the polling officer shall drop his voting-paper into a box which has been previously sealed by the Mámlatdár or Mahálkari* with his official seal.

14. The polling officer shall keep:

(*a*) a record of the names of persons voting, whether in person or by proxy†;

(*b*) a record of the votes refused by him and of the reasons for his refusal in each case;

‡ (*c*) a file of the proxies presented by persons voting on behalf of females.

15. As soon as the time prescribed under Rule 4 for the duration of the election has expired, the polling officer shall close the proceedings.

The two records kept by the polling officer under Rule 14 shall then be signed by him immediately below the last entry in each and countersigned by each of the village accountants§ present.

The polling officer shall, without delay, forward the sealed box containing the voting-papers and the two records aforesaid‖ and the file of proxies,‖ if any, securely fastened up, to the Mámlatdár or Mahálkari or other person nominated by the Collector in this behalf, together with a certificate in the following form signed by himself and by the village-accountants present, (viz.):—

"Certified that the election held this day of 18 at in our presence was conducted in accordance with the rules regulating such elections, and that the two records ¶and file of proxies¶ herewith sent are correct and complete, and that all the voting-papers tendered which have not been disallowed are contained in the box herewith sent, the seal on which is in tact and in good order.

(Signed)

Polling Officer.

{ Village Accountants** present."

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* Rule 13 "for Mámlatdár or Mahálkari" read in Sind "Muktiárkar."

† Rule 14 (*a*) the "words whether in person or by proxy" are omitted in the Sind Rules.

‡ Rule 14 (*c*) is omitted in the Sind Rules.

§ Rule 15, para. 2:—In Sind rules for the "village accountant" the word "Tapádar" is substituted.

‖ Rule 15, para. 3:—The Sind Rules omit the words "and the file of proxies" and substitute the word "Muktiárkar" for "Mámlatdár or Mahalkari" and substitute the word "Tapedár" for "village accountant."

¶ Omitted in the Sind Rules.

** In Sind Rules "Tapedár" is substituted for "village accountant."

16. The Mámlatdár or Mahálkari* or other person aforesaid shall, as soon as may be, scrutinise the votes and the polling officer's records and declare the result of the election, which he shall also communicate, without delay, in writing under his signature, to the Collector for publication in the *Bombay Government Gazette.*

17. In the event of any person being elected for two or more groups of villages such person shall be at liberty to choose the group which he will represent, and in every other group for which the said person has been returned the result of the election shall be determined as if no votes had been recorded for him.

III.—Elections by Táluka Local Boards.

18. When the Collector has fixed the date, under section 16 (*a*), for the election of one or more members of the district local board by a táluka local board or by a joint board under section 7 (*a*), he shall cause a written notice to be sent by post or otherwise as he shall think proper, to the address of each of the members of the said táluka local board or joint board informing him of the date fixed and prescribing the hour and place at which the members shall assemble for the purpose of the said election.

The said notices shall be issued by the Collector so that they should in the ordinary course be delivered not later than seven days before the date of the election.

19. The members of the táluka local or joint board present at the time and place prescribed in the said notices shall choose one of their number to be chairman for the occasion.

The meeting shall then proceed, under the presidency of the chairman so chosen, to elect from amongst the members of the táluka local board or joint board, the requisite number of members of the district local board.

20. Any member who desires or is willing to be elected must be proposed by one and seconded by another member other than himself present at such meeting, and the votes of the members present at the said meeting upon every such proposal shall be taken by the chairman.

The election shall be decided by a majority of votes of the members present at the meeting, the chairman having a second or casting vote in every case of an equality of votes.

21. The result of the election shall be declared by the chairman of the said meeting, and shall be communicated by him without delay in writing to the Collector for publication in the *Bombay Government Gazette*†.

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*Rule 16.—In Sind Rules the word "Muktiárkar" is substituted for "Mámlatdár or Mahalkari," and the words "Sind Official Gazette" for "*Bombay Government Gazette.*"

†Rule 21.—In Sind Rules for the "*Bombay Government Gazette*" the words "Sind Official Gazette" are substituted.

22. The chairman shall also forward to the Collector, under his signature, minutes of the proceedings of the meeting, in which shall be recorded:

(*a*) the names of the members present:

(*b*) the names of the proposer and seconder of each proposal and of the member proposed:

(*c*) the names of the members voting, respectively, for and against each proposal.

PANCH MAHA'LS.

In exercise of the powers conferred by sections 4, 8, 13, 27 and 69 of the Bombay Local Boards Act, 1884, the Governor in Council is pleased to make the following orders regarding the establishment of Local Boards in the district of the Panch Mahâls (namely):— (Notn. No. 2154, *B. G. G.*, 1884, Pt. I., pp. 459 and 460.)

1. The members of the first local boards to be established under the Act in the said district shall commence their terms of office on such date as shall hereafter be notified by the Governor in Council.

2. There shall be one táluka local board for each of the three tálukas* of the said district as at present constituted under the Bombay Land Revenue Code, 1879.

*1. The Godhra Táluka.
2. The Dohad Táluka (inclusive of the Jhálod Mahál).
3. The Kálol Táluka (inclusive of the Hálol Mahál).

3. The Panch Mahâls district having been, as yet, only a few years under British administration and being behind other districts in social development, is not, in the opinion of the Governor in Council, sufficiently advanced for the introduction of the franchise in the manner and to the extent contemplated in sections 5, 6 and 7 of the Bombay Local Boards Act, 1884. It is therefore directed that the provisions of those sections and the subsequent provisions of the said Act which refer to those sections shall not apply to the local boards of the Panch Mahâls district and that, in lieu thereof, the constitution of the said boards shall be regulated by the following provisions:—

(1). The Táluka Local Board of Godhra shall consist of six members, as follows:—

1. The Assistant or Deputy Collector in charge of the Godhra Táluka, *ex-officio;*

2. The Mámlatdár of Godhra, *ex-officio;*

3, 4. Two members, being land-holders resident within the said táluka, whose holdings situate within the táluka are assessed (or, in the case of alienated lands, would be assessed if they were not alienated) to the land revenue at not less than forty-eight rupees per annum, nominated by the Commissioner with the sanction of Government;

5. One member, being a resident of the Godhra Táluka and the holder of an entire alienated village in the said taluka, nominated by the Commissioner with the sanction of Government;

6. One member elected by the Municipal Commissioners of Godhra from amongst their own number.

(2). The Táluka Local Board of Dohad shall consist of seven members as follows:—

1. The Assistant or Deputy Collector in charge of the Dohád Táluka, *ex-officio;*

2. The Mámlatdár or Dohad, *ex-officio;*

3. The Mahálkari of Jhálod, *ex-officio ;*

4. One member, being a land-holder resident within that portion of the Dohád Táluka which is not comprised within the Jhálod Mahál whose holding situate within the said portion of the said tálukas is assessed (or, in the case of alienated lands, would be assessed if it were not alienated) to the land revenue at not less than forty-eight rupees per annum, nominated by the Commissioner, with the sanction of Government;

5. One member, being a land-holder resident in the Jhálod Mahál, whose holding situate within the said Mahál is assessed (or, in the case of alienated lands, would be assessed if it were not alienated) to the land revenue at not less than forty-eight rupees per annum, nominated by the Commissioner with the sanction of Government;

6. One member being a resident of the táluka of Dohad and the holder of an entire alienated village in the said táluka, nominated by the Commissioner with the sanction of Government;

7. One member, elected by the Municipal Commissioner of Dohad from amongst their own members:

(3). The Táluka Local Board of Kálol shall consist of six members as follows:

1. The Assistant or Deputy Collector in charge of Kálol Táluka, *ex-officio ;*

2. The Mámlatdár of Kálol, *ex-officio ;*

3. The Mahálkari of Hálol, *ex-officio ;*

4. One member, being a land-holder resident within that portion of the Kálol Táluka which is not comprised within the Hálol Mahál whose holding situate within the said portion of the said táluka is assessed (or, in the case of alienated lands, would be assessed if it were not alienated) to the land revenue at not less than forty-eight rupees per annum, nominated by the Commissioner with the sanction of Government;

5. One member, being a land-holder resident within the Hálol Mahál whose holding situate within the said Mahál is assessed (or, in the case of alienated lands, would be assessed if it were not alienated) to the land revenue at not less than forty-eight rupees per annum, nominated by the Commissioner with the sanction of Government;

6. One member being a resident of the táluka of Kálol and the holder of an entire alienated village in the said táluka of Kálol, nominated by the Commissioner with the sanction of Government.

(4). The District Local Board of the Panch Mahals shall consist of ten members as follows:—

1. The Collector, *ex-officio ;*

2. The Assistant Collector, *ex-officio ;*

3. The District Deputy Collector, *ex-officio ;*

4, 5. Two members, being land-holders resident within the Godhra Táluka, whose holdings situate within the said Táluka are assessed (or, in the case of alienated lands, would be assessed if they were not alienated) to the land revenue at not less than forty-eight rupees per annum, nominated by the Commissioner with the sanction of Government;

6, 7, 8, 9. Four members, being land-holders resident respectively within the Jhálod Mahál, the Hálol Mahál, that portion of the Dohad Táluka not comprised within the Jhálod Mahál and that portion of the Kálol Táluka not comprised within the Hálol

Mahál, whose holdings situate within the said mahále and portions of tálukas respectively are assessed (or, in the case of alienated lands, would be assessed if they were not alienated) to the land revenue at not less than forty-eight rupees per annum nominated by the Commissioner with the sanction of Government.

10. One member, being a resident of the district and the holder of an entire alienated village in the district, nominated by the Commissioner with the sanction of Government.

4. The Collector shall be the President of the District Local Board of the Panch Mahále and the Assistant or Deputy Collector in charge of the táluka shall be the President of the Táluka Local Boards of Godhra, Dohad and Kálol respectively.

ADDITIONAL ORDERS AND RULINGS.

Delegation of power of appointing all Nominated Members.

Section 5 (b).—His Excellency the Governor in Council is pleased to authorize the Commissioners of Divisions to appoint all nominated members of Local Boards in their respective Divisions. (G. R. No. 3613, dated 13th June 1887, R. D.)

Section 6 (a) and 7 (b).—A Municipal Commissioner elected under Section 6 (*a*) or 7 (*b*) of the Bombay Local Boards Act, 1884, to be a member of a Local Board does not become disqualified for the latter office on ceasing to be a Municipal Commissioner.

2. The Act does not prescribe it as a necessary qualification of the person who is the Local Board member of a Municipal district that he shall be a Municipal Commissioner of that district. It requires that one of the elective members of the Local Board shall be a member elected by the Municipal Commissioners of a municipal district from amongst their own number. At the time of his election this member must therefore be a Commissioner of the Municipality by which he is elected, but the Act nowhere provides that he shall be disqualified for the Local Board when he ceases to be a Municipal Commissioner. The person elected will be *ex hypothesi* a suitable and efficient representative of the municipal interests, and that is all that is required for the purposes of the Act. (G. R. No. 10188, 27th December 1884, R. D.)

Holders of entire Alienated Villages.

Section 6 (c) and 7 (c), meaning of.—The holder of half a village of which the other half has been confiscated cannot be regarded as the holder of an entire village. A Sharákati village is an entire alienated village under the definition of "alienated" in the Land Revenue Code. The case of Nival Dumala villages where the holders pay so many annas in the rupee to Government as settlement is the same as that of Sharákati villages. In a case in which the holder was invested with the management of the whole village and voluntarily resigned one-fourth of the lands in settlement of the claims of Government on the revenue, this act need not exclude him from the privileges of sections 6 (*c*) and 7 (*c*). In the case where a few pot inám numbers alienated before the grant of the village and not included in that grant have lapsed to Government and not to the inámdár, his position as holder of the village is not materially affected, and this fact need not exclude him from the privileges of sections 6 (*c*) and 7 (*c*). In applying these rulings some discretion may be exercised by the Collector. The main point is that the inámdár should be substantially the holder of the village as a whole.

2. It should be observed that even if the inámdár is held to be non-qualified under Sections 6 (*c*) and 7 (*c*), he will nevertheless enjoy the franchise under Section 10 (1) if he has a qualifying holding. (G. R. No. 7507, 20th September 1884, R. D.)

Memorandum from the Remembrancer of Legal Affairs :—*Section 16 (a).*—"The words used in section 16 (*a*) are 'as early as conveniently may be after the elections and appointments to the táluka local boards * * * are completed.' The intention of these words appears to be that the Collector should wait till all the elections, including fresh elections, if any such be ordered by the District Judge under section 25, are over, and then fix the date for the elections of the members of the district local board. Section 16 (*b*) permits the Collector to fix the date for the original elections of táluka local board members at any time within three months and compels him to fix it at some time not later than one month before the commencement of those members' term of office. The object of this provision appears to be to allow sufficient time for the elections of these members to be completed in the above sense before it is necessary to fix the date for the elections of members of the district local board.

"2. If, by some mischance, the election of one or more members of a táluka board should not be completed by the latest date which the Collector can reasonably fix for the election by that board of its member of the district local board, the members of the táluka local board whose election is complete might legally proceed to elect their nominee to the district local board notwithstanding the vacancy or vacancies in their board [*vide* Section 32 (*b*)]." (G. R. No. 1291, 7th April 1884, F. D.)

Orders under Section 17 of Act I of 1884.

"If one and the same person or one and the same co-parcenary holds two or more entire villages within the local area for which a member has to be elected, such person or the representative of such co-parcenary shall have but one vote.

"2. The person recorded in the Collector's revenue records as the holder of an alienated village shall be the person entitled to vote and qualified to be elected in respect of that holding, whether such person be the actual inámdár or a mortgagee in possession (*vide* Section 3 (5) of the Local Boards Act and Section 3 (11) of the Revenue Code) or, in the case of villages held for the support of religious or charitable institutions, the manager.

"3. If an alienated village is entered in the Collector's revenue records as held jointly, or in shares, by two or more persons or, indefinitely, as being held by a co-parcenary (as "Samast Brahman," etc.), the Collector shall select from amongst the persons whose names

are so recorded, or from amongst the co-sharers, as the case may be, one person who shall be the person entitled to vote and be qualified to be elected in respect of such holding.

Before making such selection the Collector shall take such means as he shall think fit for ascertaining the wishes of the persons whose names are recorded as aforesaid or of the co-sharers, as the case may be, but he shall not be bound to ascertain the wish of any one who is absent from the local area for which a member has to be elected or to await the receipt, beyond such period as he shall think reasonable, of an expression of the wish of any such person or co-sharer. If a majority of not less than $\frac{3}{5}$ths, the persons or co-sharers whose wishes are known to the Collector are in favour of one person or co-sharer, that person or co-sharer shall be selected by the Collector; otherwise he shall himself make choice of such person or co-sharer as shall appear to him by reason of education, intelligence or local report and influence fittest to represent the holders of the alienated village in question. The holders of half-villages are excluded by the terms of the Act. (G. R. No. 1521, dated 26th April 1884, F. D.)

Qualifications—Sections 10 (3) and 18 &c., (meaning of the word "Reside.")

Letter from the Remembrancer of Legal Affairs:—"To 'reside' means primarily to have a permanent abode. Ordinarily, therefore, there will not be much difficulty in determining whether a person resides in a certain place or within a certain local area, or not.

"2. But a person may be a new comer and then the question will arise whether he is to be deemed a resident or a temporary sojourner merely. The intention of the new comer is the test to apply in such a case. If he has taken up his abode with an *animus manendi*, i. e., with an intention of remaining, and not merely as a visitor, then he should be deemed to be a resident, however recent his arrival may be.

"3. But it is not necessary that a person should be always actually present at his place of abode in order that he may be deemed to reside there. Residence implies personal presence at some time or other, but as has been held under the law which regulates the borough-vote for members of Parliament in England (*Whitchom* vs. *Thomas*, 7 M. and G. 1) it may consist of 'actual occupation of a place of residence by the party himself or an occupation by his family or servants, there being an *animus revertendi* on his part.'

"4. Thus, as has been held in another English case (*Balcot* vs. *Botfield Kay*, 534), 'a person may be said to have more than one residence. If he have houses in different places, at each of which he keeps an establishment, each may be called his residence, though he may not go there for years.'

"5. But with regard to this 'constructive' residence, it was held in *Rex* vs. *Mitchell* (10 East. 511) that in the case of an unmarried Military officer who had no other home than his mother's house at which he used to reside whenever he obtained leave, which he usually did for three months in the year, and where apartments were always reserved for his use, that being, as an officer, subject to the will and pleasure of the Queen, he was not *sui juris* and therefore could not have such an intention of returning as to constitute a constructive residence. The principle of this decision will apply to the native servants of Government, who, under it, will be held to reside at the place where they are from time to time officially posted and not at their paternal or ancestral home also.

"6. On the other hand it was held by the High Court of Bombay (8 Bo. H. C. R. 236, O. C. J.), following several similar decisions of the Calcutta High Court, that 'an inhabitant of Baroda who carries on the business of a banker at Bombay by a munim and has a place of business, there, is constructively an inhabitant of Bombay.' The same banker would reasonably be held to 'reside at Bombay if he occasionally used his place of business there as a residence though he might not go there for years.'

"7. It would not be possible to lay down any fixed rules for determining what shall, and what shall not, constitute residence for the purposes of section 18 of the Local Boards Act, 1883. Each case should be liberally decided upon its particular merits in accordance with the above principles, the basis of which appears to be that a person, who claims to be qualified to vote as a resident of any place must have an appreciable interest in the good government of that place." (G. R. No. 485, 6th February 1884, F. D.)

Sections 11 & 19.-Females—Holders of alienated land and tenants.—Females are not qualified to be elected members of Local Boards (section 11) but they are not disqualified as females from voting. The disqualification of females in section 19 was struck out when the Bill was under discussion by the Legislative Council.

2. The same rule should be applied to female holders of entire alienated villages (if any) by the Collector under section 17.

3. Holders of land in alienated villages are entitled to be entered in Lists I and II if they come forward and establish their right under Section 22. Sections 10 and 18 do not exclude tenants, but if their right is not patent from the Collector's records, they are bound to make application to the Collector to insert their names under section 22. (G. R. No. 1498, 24th April 1884, F. D.)

Proxy by a female exempted from stamp duty.—The stamp duty payable under Article 50 (*b*) of Schedule I of the said Act on a proxy executed by a female empowering any person to vote at any one election of members of a Local Board held under the provisions of Bombay Act I of 1884 (The Bombay Local Boards Act, 1884,) is reduced to one anna. (No. 8931, R. D., republishing G. of I. Notification 4409, *B. G. G.*, 1884, Pt. I., p. 975.)

Section 22.—Memorandum from the Remembrancer of Legal Affairs :—Applications to a Collector under section 22 of the Local Boards Act are liable to court-fee of eight annas under Act VII of 1870, Schedule II, Article 1 (*b*)." (G. R. No. 3725, 8th May 1885, R. D.)

Section 38.—Powers as to Officers and Servants.—Memo. by L. R. :—" Section 38 of the Act empowers the District Local Board to 'engage' such officers and servants as they deem necessary for all the Local Boards of the district.

"2. Section 28 (*c*) authorizes the Presidents of each Local Board to 'dispose of all questions relating to the service' of the officers and servants of that Board, and this power covers the grant of leave of absence from service.

"3. Section 40 expressly declares that the power of punishing or dismissing officers and servants vests in the District Local Boards.

"4. Section 32 enables each Local Board to make regulations 'generally in respect to the transaction of business,' and in virtue of this power the District Local Board may make regulations regarding the appointment, punishment and dismissal of officers and servants and, in those regulations, may if they think fit delegate any of these matters under clause (6) to Committees.

"5. But the regulations to be made under section 32 (including those under clause (6) regarding the delegation of the Board's powers to committees) must be consistent with 'any rules or orders made by Government under section 69.' And section 40 vests the power of punishing and dismissing in the District Local Board also, subject to any rule or order made by the Governor in Council under section 69.'

"6. Section 69 (*c*) empowers the Governor in Council to prescribe 'such general conditions as shall seeem fit * * * as to the appointment, control, punishment and dismissal of officers and servants of Local Boards.' In virtue of this power it is competent to Government to require that in the case of certain officers and servants or, if necessary, of all officers and servants, appointments, punishments and dismissals shall in the first instance be made by the President of the District Local Board or of the Táluka Local Board as the case may be, or by some superior Local Board officer, and that all appointments, punishments and dismissals so made shall be subject to ratification only by the District Local Board, or by any Committee to whom the District Local Board think fit to delegate the power. The convenient discharge of business requires that some such rule should be prescribed, but officers above a certain rank might be exempt from it.

"7. In the absence of any such general rule made by Government under section 69 (*c*) of the Act, it is competent to any District Local Board to make a regulation to the same effect under section 32.

"8. The general regulations which a District Local Board is empowered to frame by section 39 of the Act are general regulations as to the length of service of the officers and servants of the Board, the leave they may receive, the allowances they may draw whilst on leave, the remuneration of persons acting for them and the pensions, &c., they are to receive on retirement. In granting leave and disposing of other questions under section 28 (*c*), the President is to act subject to these regulations, *i.e.* is not to make any order inconsistent with them. The regulations to be made under section 39 have nothing to do with the delegation of any of the Board's powers, and therefore that section does not appear to be in any way inconsistent with section 32 (6), which does deal with such delegation. Moreover, the grant of leave is not one of the Board's powers : that is vested by section 28 (*c*) in the President of each Local Board." (G. R. No. 1234, 15th February 1886, R. D.)

Section 39.—Pound-keepers and Ferrymen not servants of Local Boards.—Pound-keepers and ferrymen are not employed and paid by the Local Boards but by Government, and therefore they should not be included in regulations framed by the Local Boards under section 39 of Bombay Act I of 1884. (G. R. No. 2362, 26th March 1886, R. D.)

Appointment of Pound-keepers and disposal of realizations.—Memo. by L. R. :—The intention of the Legislature appears to be that the District Magistrate should ordinarily appoint the pound-keeper and pay his remuneration and that all realizations should be sent to the District Magistrate, the surplus, if any, being disposed of periodically in such manner as Government direct. This should, be the practice for all pounds in respect of which the District Magistrate's functions under sections 5, 6, 12 and 17 have not been legally transferred to some local body. In the case of any pound in respect of which the said functions have been transferred to a local body the proceeds will be paid to that body instead of to the District Magistrate and that body will dispose of the surplus by appro-

priating it or otherwise as Government may from time to time direct under section 1 (*b*) of Act XVIII of 1883." (G. R. No. 383, 17th January 1887, R. D.)

Section 44.—Investment of Local Funds illegal.—The investment of any portion of Local Funds is not only forbidden by the Government of India but is also not authorized by Bombay Act I of 1884. (G. R. No. 1778 of 22nd June 1886, F. D.)

Section 44 (c).—Charges on account of Ferries.—It is clear from clause (c) of section 44 of the Act that *all* charges on account of ferries are chargeable to Provincial Revenues, the term maintenance including current repairs to existing boats as well as the construction of new ones. This arrangement does not involve any loss to Provincial Revenues, because the gross proceeds of the ferries are credited to those revenues and only the net proceeds after deducting all charges are payable to local fund concerned. (G. R. No. 6949 of 27th August 1885, R. D.).

Maintenance of Ferries.—The term "maintenance of ferries" in section 44 of the Local Boards Act undoubtedly includes the provision of boats for working the ferries, and no modification of the orders issued in Government Resolution No. 6949, dated 27th August 1885, is required. It should however be understood that ferries do not include approaches to them and piers, which if constructed by Local Fund Committees and Local Boards vest in the Boards, in which case they are responsible for the maintenance and repair of them.

2. If the cost of working public ferries exceeds the receipts, the Local Boards are not bound to make good the deficit. But there ought to be no deficits. Public ferries ought to be so managed as to pay, and heavy charges for approaches, &c., should not be incurred from the Ferry Fund but by Local Boards.

3. The Governor in Council is unable to perceive how Local Boards can establish and maintain ferries distinct from the public ferries established under Bombay Act II of 1868. (G. R. No. 265 of 2nd February 1885, F. D.).

Construction of new ferry boats.—If the cost of construction of a new boat is provided by Provincial funds the amount will have to be recovered before any surplus is handed over to the Local Board. It therefore comes to the same thing as far as their funds are concerned whether the money is provided from Provincial or Local resources. The cost of the boat will cause a "deficit" only if the net receipts from the date of last providing a new boat have not been sufficient to cover the charge. In these circumstances it will be best that the Local Fund should provide the assignment required for a new boat, and if they can show that the cost will involve a genuine deficit, Government will be ready to consider their claim for aid from Provincial funds. (G. R. No. 3646 of 2nd December 1886, F. D.).

Section 44 (f).—Quarry fees.—It would appear from the letter of the Collector of Kánara and from the reports of the Commissioners, C. D. and N. D., that there is still some diversity of practice as regards the treatment of quarrying fees in some districts which it is desirable to put a stop to. The Commissioner, C. D., proposes that all fees for quarrying stones, muram, &c., levied in respect of land outside municipal limits should be credited to Local Funds and that within municipal limits they should be credited to Local Funds or to Municipalities according as the property in the land vests in Government or the Municipality. The course suggested by the Commissioner, C. D., appears well calculated to secure uniformity. Its adoption is accordingly sanctioned in supersession of previous orders on the subject, and the Commissioners should be requested to draw up in consultation and circulate for the information and guidance of the Mámlatdárs and other subordinate district officers such instructions in the matter as may appear to them to be necessary to secure uniformity of procedure with reference to the treatment of these fees.

It should be clearly understood that the permission given to Local Funds to appropriate the fees derived from quarrying or delving in waste lands is not to prejudice in any way the proprietary rights of Government as to its power of disposal over the lands in question. (G. R. No. 1057 of 8th February 1890, R. D.).

Section 45.—Expenditure outside local area.—The condition on which the law permits a Local Board to make a grant from the Local Fund for expenditure outside of the area under its authority is that such expenditure is for the use and benefit of that area, and with every desire to assist the Municipalities Government is bound by law to see that this condition is fulfilled before its sanction is given as required by section 45. The District Board cannot regulate its grant with reference to the percentage of the extra school expenditure on the municipal revenue. Moreover, although it was not desired that the Local Government Acts should place new charges on Municipalities, this is a distinct matter from the provision of funds to take the place of the District Local Fund money which has been justly restored to the District Local Boards, and the Municipalities must expect to add to their taxation an equivalent of the school rate which the rural population have paid for some twenty years past.

2. Government cannot with due regard to the law sanction a larger grant from a District Local Fund to Municipalities than the sum which bears, to the total cost which must in the absence of such grant be met from municipal funds proper, the same proportion

as the children in the schools whose parents are payers of cess to the District Local Fund on land outside municipal limits bear to all the children attending the schools. (G. R. No. 8663 of 24th October 1885, R. D.).

Section 46 (a) and section 46 (c) distinguished.—Section 46 (*a*) refers to establishments engaged at any time by District Local Boards under section 33, to which sanction of superior authority is not required by the Act subject only to section 63. Section 46 (*c*) relates to establishments employed at any time in Government offices or elsewhere for Local Board business by order of Government, and these establishments cannot be engaged without reference to Government and explanation of the necessity for engaging them.

2. The two classes are quite distinct and should not be confused. If the establishments under discussion are employed in Government offices on treasury business, a distinct report should be submitted to show that they are necessary, how they will be employed and what they will cost. Until this has been done the Accountant General is correct in checking them for want of sanction. (G. R. No. 5458 of 31st July 1886, R. D.).

Section 46 (c).—Pay of Clerks in Government Offices.—All clerks employed in any Government office on the educational business of a Local Board under section 46 (*c*) must be paid for out of the portion of the General Local Fund which remains after the one-third for educational purposes has been set apart. (G. R. No. 1692, dated 17th September 1885, E. D.)

The clerks employed in the offices of Collectors on the business of Local Boards like all other establishments coming under section 46 (*c*) of the Local Boards Act, are to be regarded as Government servants in accordance with the view taken in paragraph 5 of Government Resolution No. 2854, dated 3rd August 1883, and the proper course appears to be for Government to defray the charges on account of them from General Revenues, recovering them ultimately from Local Funds. (G. R. No. 3084, dated 6th November 1885, F. D.).

Section 47.—Assignments to Municipalities.—Section 47 of the Bombay Local Boards Act lays down quite clearly that only the cess levied on lands within the municipal district can be assigned by a District Local Board to a Municipality under that section. The cess on land in the area under the authority of a District Local Board is naturally credited to the District Local Fund, but its expenditure outside the same area is justified by the last clause of section 45. (G. R. No. 6787 of 21st August 1885, R. D.)

Every Municipality has been liable for the maintenance of an adequate provision for primary schools from the date on which Bombay Act II of 1884 came into force. This being so, Government leave it to the local bodies responsible to administer their funds as they are permitted or required by the law. The Provincial grant of one-third total cost can be claimed only from the date on which the Municipalities undertook the maintenance of the town schools. (G. R. No. 6609 of 17th September 1886, R. D.)

Section 48.—Expenditure for educational purposes and deduction for Municipal District.—By section 48 of the Bombay Act I of 1884 (Local Boards) the Educational one-third of the net proceeds of the local cess is placed at the disposal of the District Local Board with this exception, that the Educational one-third of the cess, levied on lands within Municipal districts and Cantonments included in the area for which such board is established, is to be assigned and paid to such Municipalities and Cantonments and spent by them on educational purposes. Therefore, the cess levied on lands outside of municipal and Cantonment limits, the owners or occupants of which reside within Municipal limits, is at the disposal of the Táluka Local Board. This is the correct principle, for it is clear that if local rates, instead of being spent locally for the benefit of the area for which the Local Board administration is created, should be claimed by non-resident cess-payers and carried off to be expended in any place where they happen to reside; the object of Local Funds would be defeated.

2. Nevertheless the case now put may be met in the following way. In section 30 provision is to be made in certain matters for the areas subject to the Boards, not in the areas. Section 45 enacts that with the sanction of Government expenditure may be made for the use or benefit of the said area, outside of that area. By section 36 Joint Committees may be appointed by District Local Boards and Municipalities for any purpose in which they are jointly interested. If then a District Local Board considers that it will be for the use or benefit of the area under its authority, that is of the rate or cess-payers of that area, to subsidise, from the funds at its disposal, primary schools established in Municipalities included in that area, it can do so with the sanction of Government by use of the above provisions. (G. R. No. 1884 of 6th November 1884, E. D.)

Section 52.—Accounts to be verified before publication.—It is evidently desirable that the annual accounts of every Local Board should, before being published in the *Official Gazette* as required by section 52 of the Act, be verified with the audited accounts maintained in the Accountant General's Office. The Presidents of Local Boards should be requested to adopt this course if they have not already done so. (G. R. No. 6608 of 17th September 1886, R. D.)

Procedure for publication of accounts.—Government consider that the accounts of each district should be published in the *Government Gazette* by the Collector, and the Accountant General should accordingly be instructed to forward the accounts after verification to the Collector concerned in future and not to Government unless orders on any particular points are needed. (G. R. No. 1 of 3rd January 1887, F. D.)

Section 57 (b).—Detailed estimate of work how to be approved.—Memo. from L. R :—Looking at section 57 (*b*) no provision can be legally made by a Local Board in its Budget Estimate for any work, unless it has first of all, whether at the same meeting at which the Budget is considered, or previously approved, a detailed estimate of the cost of such work, a distinct resolution should be passed by the Board recording its approval of any such estimate, and such resolution should appear in the Minute of Proceedings. Although it is not obligatory, it would be convenient, if each detailed estimate, which is thus approved by the Board, were endorsed under the signature of the President or of some other officer of the Board, to the effect that it was approved by the Board at their meeting of the 189 . If this procedure is not adopted, the Collector may, at the request of the Government Executive Engineer, call for an extract from the Board's proceedings under section 62 (*b*), to enable him to satisfy himself that the detailed estimate of any work, which he is required to execute for the Board, has been duly approved. (No. 27A —45 of 28th May 1886, P. W. D.)

Section 57.—Executive Engineer's Plans and Estimates.—Local Boards cannot reject the Executive Engineer's plans and estimates, prepared under section 57 (*b*), nor can they deviate from them, unless such deviation is approved by the Superintending Engineer, on a reference from the Local Board concerned.

Under section 61, clause 2, Local Boards do not obtain estimates, but entrust works to the Executive Engineer for execution. If in any case outside the Act they simply obtain advice about a work within their own competence, they are not bound to take that advice. (No. 32 A—69 dated 10th August 1886, P. W. D.)

Section 61.—Charges by Executive Engineers for Plans and Estimates.—Government authorize charges, as under, being made by Executive Engineers, for preparing plans and estimates, called for by Local Boards in connection with Local Fund works :—

1 per cent. on estimate for review of projects.

2½ per cent. on estimates for preparation of detailed plans and estimates. (G. R. No. 220 A—262, dated 31st July 1885, P. W. D.)

Local Board adopting standard or plans supplied to another Board.—If one Local Board desires to adopt the standard or any other plans supplied to another Board, the proper course would appear to be for them to ask the Local Board for copies, without reference to the Executive Engineer. The Local Board concerned would then modify the estimate to suit their conditions, and the project would only require review by the Executive Engineer, for which a charge of 1 per cent. only would be made. (G. R. No. 35 A—69, dated 25th September 1886, P. W. D.)

Sections 64, 65.—Delegation by Collector of his powers to Assistant or Deputy : Powers under sections 64 and 65 to be reserved.—Memo. from L. R. :—The Land Revenue Code, Bombay Act V of 1879, is an Act passed 'to consolidate and amend the law relating to Revenue Officers, as well as the law relating to the assessment and recovery of land-revenue. Chapter II of the Code deals with the 'Constitution and Powers of Revenue Officers' and section 10, which occurs in that Chapter lays down that an Assistant or Deputy Collector in charge of tálukás shall, subject to appeal, perform all the duties and exercise all the powers conferred upon a Collector of a district by the Code or 'any other law at the time being in force,' so far as regards the tálukás in his charge; but authority is given to the Collector to withdraw any duties or powers that he thinks fit from any Assistant or Deputy.

2. There is no ground, I think, for limiting the meaning of the words 'or any other law at the time being in force' by holding that only laws relating to land-revenue are meant. If this had been intended, the Legislature would, I think, have employed language which would have made such intention clear. The intention of the words actually used is, I think, that in his tálukás the powers and duties of an Assistant or Deputy Collector shall be the same as are conferred or imposed by any law upon the Collector, subject always to a right of appeal to the Collector and to the power of the Collector to direct his Assistant or Deputy not to perform certain duties or exercise certain powers.

3. The Local Boards Act has been passed by the Legislature with a knowledge that this was the general law, and as it has not thought fit to enact that the Collector's duties and powers under that Act shall not be performed or exercised in their respective tálukás by his Assistants or Deputies, I am of opinion that the general law applies to the Collector's functions under the Local Boards Act.

RESOLUTION.—The Collector will have no difficulty in deciding what powers conferred upon the Collector by Act I of 1884 he should reserve to himself. The powers under sections 64 and 65 should be so reserved. (G. R. No. 8718, dated 5th November 1884, R. D.)

Correspondence.

A rule that Presidents of Táluka Boards (the Assistant Collectors in charge of tálukás) are not to correspond direct with the Executive Engineers cannot be made, and it seems expedient that Presidents of Táluka Boards should correspond direct with Executive Engineers on matters relating to works for which the Táluka Board is responsible. When the District Board is also interested and should be consulted, the correspondence no doubt must pass through the District Board. The matter should be adjusted locally according to circumstances. (No. 10 A—12, dated 30th January 1886, P. W. D.)

Postage Stamps.—Members of Local Boards when forwarding by post correspondence relating exclusively to Local Funds questions must use ordinary stamps, and can if they so desire recover their value from Local Funds. (G. R. No. 2363, dated 26th March 1886, R. D.)

Stamps on Instruments and Court Fees.

"Clause 18 of the 2nd Schedule to the Stamp Act is as follows :—

"Any instruments executed by, or on behalf or in favour of Government in cases where but for the exemption the Government would be liable to pay the duty chargeable in respect of such instrument."

This exemption clearly relates to instruments executed by or on behalf of Government or in its favour only in cases in which the Government would be chargeable with the duty like any private person, but for the exemption.

Cheques drawn by Presidents or Secretaries of the Local or District Boards in their official capacity are clearly not instruments made on behalf of Government; consequently they do not come within the meaning of the exemption above quoted. The fact that the duty would come out of funds which are Government money is irrelevant to the question submitted.

Suppose a deed is drawn in favour of a Government servant, but it is understood though not mentioned in it that such Government servant is a Trustee for the Government, and the Government servant as a party to the instrument would have to pay the stamp duty (which would have to be recouped by Government), such a document would be liable to stamp duty, Government not being a party mentioned therein, though eventually the payment of the stamp duty would have to be made by the Government.

Under these circumstances the cheques in the question are not exempt from duty but are liable to the usual stamp duty. (G. R. No. 2759 of 26th September 1885, F. D.)

Cheque on Government Treasury.

Memo. from L. R. :—"Under section 50 of the Local Boards Act money required by a Local Board to provide or replenish a permanent advance can only be drawn from the Government Treasury by cheque.

"2. Rule 46 prescribes the form of cheque. It may be doubted, whether this order is properly designated a cheque as defined in the General Stamp Act on the ground that in the case of Local Funds which under section 44 of the Act Government is bound to keep it cannot be said to be acting as a banker. But even if this doubt is correct, the document fulfils the conditions of a bill of exchange as defined in Section 5 of Act XXVI of 1881 and is equally liable, if for more than Rs. 20, to a stamp duty of one anna under Article 11 (*a*) of Schedule I of the General Stamp Act.

"3. There is no rule which requires the first cheque drawn for money required to begin a permanent advance to be accompanied by any receipt at all. In the absence of any such rule any demand for a receipt seems irregular. It would be quite sufficient if the cheque were merely accompanied by a memorandum stating the purpose for which the money was required, but not in the form of a receipt. If however for any reason a written acknowledgment of the receipt of money (over Rs. 20) is given by the officer drawing the cheque, it must be stamped as it appears to be a receipt as defined in the General Stamp Act.

"4. As regards money drawn to recoup advances Rule 45 prescribes exactly what documents must accompany the cheque, viz., a bill supported by sub-vouchers. There is nothing requiring the receipt of the officer who draws the money, and the bill which he sends in should not be in the form of a receipt. If for any reason he does give a written acknowledgment of receipt of money (over Rs. 20) it must be stamped, but his doing so seems quite superfluous.

"5. For the reasons given by the Advocate General of Bengal (quoted in Government Resolution No. 2759, dated 26th September 1885), documents executed by officers of Local Boards are liable to stamp duty.

6. When a doubt arises as to the liability of any class of documents to stamp duty the proper course is to refer a test case under section 46 of the Stamp Act to the High Court and not to Government which can give no binding orders on the subject." (G. R. No. 4021 of 2nd July 1887, R. D.)

Issue of Cheque-books.

Letter from the Accountant General :—

"I have the honour to suggest for the consideration of Government that in future the stock of cheque books for the use of Local Boards may be kept in this office, and issued from it instead of by the Superintendent, Central Press, as at present.

"These cheques I propose to issue with an impressed stamp as a check against possible frauds in the Boards offices. They are now stamped with the ordinary adhesive receipt stamps, the charges for which are unsupported by vouchers, as Treasury Officers grant receipts only for service and Local Fund Postage stamps. They might be required to give receipts for receipt stamps purchased by Local Boards, but on the whole it seems to me a safer plan to issue the cheque books with the stamp impressed. When indenting it will be necessary for the Boards first to pay into the Government Treasury the sum due for the stamps, and this office will then have the cheques impressed by the Superintendent of Stamps and forward them.

"The expenditure upon receipt stamps is considerable, and incurred, I believe, almost wholly for cheques."

RESOLUTION.—The suggestion of the Accountant General is approved. (G. R. No. 6478, dated 2nd September 1889, R. D.).